



ATASCOSA CENTRAL APPRAISAL DISTRICT

2019 ANNUAL REPORT



Atascosa Central Appraisal District

P.O. Box 600
624 N. Main Street
Pleasanton, Texas 78064

March 18, 2020

TO: All Entities
RE: Annual Report 2019

Enclosed with this letter, you will find the Annual Report of Atascosa Central Appraisal District (ACAD) for 2019. This report endeavors to provide information about the operations of the Appraisal District.

Atascosa Central Appraisal District continues to work diligently to provide equality and uniformity to the citizens of Atascosa County and the sixteen entities represented who rely on our work and expect our operations to be efficient, timely, and accurate. ACAD works with the State Comptrollers' Office, Property Tax Assistance Division, to ensure that school districts receive accurate appraisal values for setting the basis for school funding. Our staff strives to provide excellent customer service to our clients and entities in all areas of our operations, whether in the field or in the office setting.

Atascosa Central Appraisal District participated in the 2019 Property Value Study that is conducted bi-annually by the State Comptrollers' office, Property Tax Assistance Division. The results of the 2019 Property Value Study may be viewed on the State Comptroller's website at <https://comptroller.texas.gov/taxes/property-tax/pvs/2019p/index.php>.

The District continues to hold informational meetings for both the public and our entities. In addition to the public service meetings that were held, Atascosa Central Appraisal District maintains a website. This website is designed to assist the public in obtaining information about the District. Property forms are also available for download and a customer service email address is provided for general inquiries. This website has a link to the property search screen and the Texas Comptroller of Public Accounts website. Atascosa Central Appraisal District strives to meet the public's needs with updated technology and tools. Please visit us at www.atascosacad.com.

I hope that you will find this report to be informative. Thank you for your continued support and have a great year.

Sincerely,

A handwritten signature in blue ink that reads "Michelle L. Berdeaux".

Michelle L. Berdeaux, RPA, RTA, CTA, CCA
Chief Appraiser

ATASCOSA CENTRAL APPRAISAL DISTRICT

ENTITIES SERVED

16

Atascosa County	FMLR Evergreen
Water District	Karnes City ISD
Charlotte	Charlotte ISD
Christine	Somerset ISD
Jourdanton	Jourdanton ISD
Lytle	Lytle ISD
Pleasanton	Pleasanton ISD
Poteet	Poteet ISD

BOARD OF DIRECTORS

The Board of Directors of the Atascosa Central Appraisal District consists of nine voting members and one non-voting member. The non-voting member is the current Tax Assessor/Collector for Atascosa County.

Board Members include:

Arthur Troell	Pleasanton ISD
Kimberly Faulk	City of Lytle/Lytle ISD
Susan Netardus	City of Jourdanton
Lewis G. Lem	Jourdanton ISD/City of Christine
Stuart Knowlton	Atascosa County/FMLR
William Gates	City of Charlotte/Charlotte ISD
Frank Persyn	Pleasanton ISD
Jose A. Rodriguez	City of Pleasanton
Salvador Almanza	Poteet ISD/City of Poteet
Loretta Holley	Atascosa Co. Tax Assessor/Collector

State Codes

- A1: SINGLE FAMILY RESIDENCE (INCLUDING LAND)
- A2: SINGLE FAMILY MOBILE HOME (MH LINKED)
- A3: AUXILIARY IMPROVEMENT (NO AG, NO RESIDENCE)
- A4: SINGLE FAMILY MOBILE HOME (ATTACHED TO LAND)
- B1: MULTIFAMILY RESIDENTIAL APARTMENTS
- B2: MULTIFAMILY RESIDENTIAL DUPLEX, TRIPLEX, FOURPLEX
- C1: REAL PROPERTY: VACANT LOTS AND LAND TRACTS (PLATTED) (RESIDENTIAL, COMMERCIAL, INDUSTRIAL)
- C2: REAL PROPERTY: COLONIA LOTS AND LAND TRACTS
- D1: REAL PROPERTY: QUALIFIED OPEN-SPACE LAND
- D1W: WILDLIFE MANAGEMENT
- D2: REAL PROPERTY: FARM AND RANCH IMPROVEMENTS ON QUALIFIED OPEN-SPACE LAND
- D4: NON-QUALIFIED LAND/ROADS (TAXABLE)
- E1: SINGLE FAMILY RESIDENTIAL ON FARM/RANCH
- E2: SINGLE FAMILY MH (MH LINKED)
- E3: AUXILIARY IMPROVEMENT (NO AG, NO RESIDENCE)
- E4: SINGLE FAMILY MH (ATTACHED TO LAND)
- E5: RURAL LAND
- F1: REAL PROPERTY: COMMERCIAL
- F2: REAL PROPERTY: INDUSTRIAL AND MANUFACTURING
- G1: REAL PROPERTY: OIL AND GAS
- G2: REAL PROPERTY: MINERALS
- G3: REAL PROPERTY: OTHER SUB-SURFACE INTERESTS IN LAND
- H1: TANGIBLE PERSONAL PROPERTY: PERSONAL VEHICLES, NOT USED FOR BUSINESS
- H2: TANGIBLE PERSONAL PROPERTY: GOODS IN TRANSIT
- J: REAL AND TANGIBLE PERSONAL PROPERTY: UTILITIES
- L1: PERSONAL PROPERTY: COMMERCIAL
- L2: PERSONAL PROPERTY: INDUSTRIAL AND MANUFACTURING
- M1: AIRCRAFT
- M2: OTHER TANGIBLE PERSONAL PROPERTY
- M3: MOBILE HOMES ON NON-OWNED LAND
- N: INTANGIBLE PERSONAL PROPERTY ONLY
- O: REAL PROPERTY: RESIDENTIAL INVENTORY
- S: SPECIAL INVENTORY

State Codes

X: TOTALLY EXEMPT PROPERTY AND SUBCATEGORIES

- XA 11.111 PUBLIC PROPERTY FOR HOUSING INDIGENT PERSONS
- XB 11.145 INCOME PRODUCING TANGIBLE PERSONAL PROPERTY VALUED UNDER \$500
- XC 11.146 MINERAL INTEREST PROPERTY VALUED UNDER \$500
- XD 11.181 IMPROVING PROPERTY FOR HOUSING WITH VOLUNTEER LABOR
- XE 11.182 COMMUNITY HOUSING DEVELOPMENT ORGANIZATIONS
- XF 11.183 ASSISTING AMBULATORY HEALTH CARE CENTERS
- XG 11.184 PRIMARILY PERFORMING CHARITABLE FUNCTIONS
- XH 11.185 DEVELOPING MODEL COLONIA SUBDIVISIONS
- XI 11.19 YOUTH SPIRITUAL, MENTAL, AND PHYSICAL DEVELOPMENT ORGANIZATIONS
- XJ 11.21 PRIVATE SCHOOLS
- XL 11.231 ORG'S PROVIDING ECONOMIC DEVELOP SERVICES TO LOCAL COMMUNITY
- XM 11.25 MARINE CARGO CONTAINERS
- XN 11.252 MOTOR VEHICLES LEASED FOR PERSONAL USE
- XO 11.254 MOTOR VEHICLES FOR INCOME PRODUCTION AND PERSONAL USE
- XP 11.271 OFFSHORE DRILLING EQUIPMENT NOT IN USE
- XQ 11.29 INTRACOASTAL WATERWAY DREDGE DISPOSAL SITE
- XR 11.30 NONPROFIT WATER OR WASTEWATER CORPORATION
- XS 11.33 RAW COCOA AND GREEN COFFEE HELD IN HARRIS COUNTY
- XT 11.34 LIMITATION ON TAXES IN CERTAIN MUNICIPALITIES
- XU 11.23 MISCELLANEOUS EXEMPTIONS
- XV OTHER EXEMPTIONS (PUBLIC PROPERTY, RELIGIOUS ORG, CHARITABLE ORG,
AND OTHERS)

PROPERTY COUNT

	2016	2018	2019
CITY OF CHARLOTTE	1,635	1,622	1,626
CITY OF CHRISTINE	1,565	1,622	1,668
CITY OF JOURDANTON	2,529	2,420	2,509
CITY OF LYTLE	1,344	1,324	1,343
CITY OF PLEASANTON	5,737	5,669	5,713
CITY OF POTEET	1,641	1,652	1,662
FMLR	58,989	61,124	64,181
ATASCOSA COUNTY	59,014	61,131	64,184
CHARLOTTE ISD	7,825	8,137	8,381
JOURDANTON ISD	13,247	13,701	15,203
KARNES CITY ISD	4,895	6,272	6,898
LYTLE ISD	3,864	3,865	4,100
PLEASANTON ISD	19,184	20,468	21,624
POTEET ISD	6,767	6,798	6,933
SOMERSET ISD	4,450	4,486	4,549
EVERGREEN	59,012	61,126	64,183

2018 CERTIFIED TOTALS ATASCOSCA CENTRAL APPRAISAL DISTRICT

State Code	Description	COUNT	Acres	New Market Value	Market Value
A	SINGLE FAMILY RESIDENCE	14,049		\$36,729,030	\$1,305,810,361
B	MULTIFAMILY RESIDENCE	154		\$1,202,120	\$54,986,205
C	VACANT LOT	4,407		\$0	\$65,491,424
D1	QUALIFIED OPEN-SPACE LAND	8,057	684,922.6643	\$0	\$1,372,074,338
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	1,177		\$2,282,140	\$16,779,472
E	RURAL LAND, NON QUALIFIED OPEN SP	6,867	49,317.6382	\$14,345,100	\$662,940,079
F1	COMMERCIAL REAL PROPERTY	1,680		\$9,713,690	\$388,740,372
F2	INDUSTRIAL & MANUFACTURING REAL PROPERTY	28		\$12,423,090	\$117,147,810
G1	OIL AND GAS	22,892		\$0	\$1,300,678,550
J1	WATER SYSTEMS	1		\$0	\$7,860
J2	GAS DISTRIBUTION SYSTEMS	6		\$0	\$808,190
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	55		\$0	\$96,384,670
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	98		\$0	\$13,326,320
J5	RAILROAD	49		\$0	\$29,818,550
J6	PIPELAND COMPANY	223		\$0	\$120,825,450
J7	CABLE TELEVISION COMPANY	39		\$0	\$3,009,500
J8	OTHER TYPE OF UTILITY	39		\$0	\$7,982,840
J9	RAILROAD ROLLING STOCK	1		\$0	\$6,317,490
L1	COMMERCIAL PERSONAL PROPERTY	1,665		\$0	\$225,932,340
L2	INDUSTRIAL & MFG PERSONAL PROPERTY	339		\$0	\$794,893,990
M1	TANGIBLE OTHER PERSONAL MOBILE HOME	2,197		\$8,533,080	\$67,712,340
O	RESIDENTIAL INVENTORY	124		\$0	\$1,984,820
S	SPECIAL INVENTORY TAX	31		\$0	111,332,070
X	TOTALLY EXEMPT PROPERTY	4,212		\$4,140,260	\$145,473,213
	TOTALS		734,240.3025	\$89,368,510	\$6,810,458,254

CAD NEW CONSTRUCTION DETAIL

	Property	New Value
2017	1,826	\$77,914,898
2018	2,211	\$106,527,537
2019	2,285	\$88,768,210

CERTIFIED MARKET VALUE TOTALS (\$)

	2017	2018	2019
CITY OF CHARLOTTE	70,034,892	64,558,151	72,980,490
CITY OF CHRISTINE	9,252,354	12,047,137	12,732,306
CITY OF JOURDANTON	220,321,708	231,582,637	254,002,645
CITY OF LYTLE	134,478,522	146,968,102	158,222,733
CITY OF PLEASANTON	673,697,135	761,217,006	814,672,413
CITY OF POTEET	84,249,163	94,981,267	99,699,566
FMLR	4,902,459,579	5,616,279,786	6,803,973,586
ATASCOSA COUNTY	4,903,490,300	5,621,783,455	6,810,458,254
CHARLOTTE ISD	418,109,263	493,101,648	586,324,137
JOURDANTON ISD	1,083,397,869	1,220,673,543	1,484,398,449
KARNES CITY ISD	169,761,464	165,822,530	294,564,872
LYTLE ISD	294,985,563	354,628,392	401,517,965
PLEASANTON ISD	2,194,471,242	2,476,602,189	2,970,343,614
POTEET ISD	562,398,854	685,448,421	817,942,365
SOMERSET ISD	179,232,976	219,639,670	248,636,531
EVERGREEN	4,903,447,940	5,614,495,680	6,804,140,764

NET TAXABLE VALUE (\$)

	2017	2018	2019
CITY OF CHARLOTTE	63,347,620	57,257,037	65,936,070
CITY OF CHRISTINE	7,281,568	8,669,878	9,682,100
CITY OF JOURDANTON	188,197,675	193,737,935	215,454,080
CITY OF LYTLE	116,262,283	124,878,206	135,915,480
CITY OF PLEASANTON	621,046,743	680,021,494	728,033,873
CITY OF POTEET	75,720,037	83,222,033	87,771,050
FMLR	3,683,946,337	3,991,261,480	5,159,609,644
ATASCOSA COUNTY	3,701,009,119	4,012,448,239	5,182,402,475
CHARLOTTE ISD	245,808,791	298,721,894	389,521,758
JOURDANTON ISD	804,528,229	872,594,348	1,137,286,260
KARNES CITY ISD	138,023,784	130,132,140	260,068,071
LYTLE ISD	216,311,693	245,442,243	289,895,684
PLEASANTON ISD	1,736,463,896	1,810,377,865	2,288,979,441
POTEET ISD	271,629,225	334,843,940	461,530,158
SOMERSET ISD	122,228,591	149,609,214	178,066,343
EVERGREEN	3,687,095,327	3,991,170,451	5,161,799,567

2019 Atascosa County Taxing Entity Tax Rates and Exemptions

2019	TAX RATES								
CODE	ENTITY	M&O	I&S	TAX RATE	HS	OA	DP	DV	OPTIONAL OA
GAT	ATASCOSA COUNTY	0.382159	0.038078	0.420237		25,000		% of Discount	
FMLR	FRM TO MKT/LAT RD	0.077557		0.077557	3,000	22,000		% of Discount	
WEV	EVERGREEN WATER	0.00538		0.00538		25,000	25,000	% of Discount	
CHR	CITY CHRISTINE	0.45132		0.45132					
SCH	CHARLOTTE ISD	1.06835	0.1978	1.26615	25,000	10,000	10,000	% of Discount	
CCH	CITY CHARLOTTE	0.324698		0.324698				% of Discount	
SJO	JOURDANTON ISD	1.0684	0.2543	1.13227	25,000	10,000		% of Discount	10,000
CJO	CITY JOURDANTON	0.4393	0.2107	0.65		10,000		% of Discount	
SLY	LYTLE ISD	1.06835	0.3	1.36835	25,000	10,000	10,000	% of Discount	
CLY	CITY LYTLE	0.3395	0.108	0.4475		10,000		% of Discount	
SPL	PLEASANTON ISD	1.06835	0.221718	1.290068	25,000	10,000	10,000	% of Discount	
CPL	CITY PLEASANTON	0.298531	0.201232	0.499763		16,000		% of Discount	
SKA	KARNES ISD	.97	0.1268	1.0968	25,000	10,000	10,000	% of Discount	
SPO	POTEET ISD	1.068084	0.329	1.397084	25,000	10,000	10,000	% of Discount	
CPO	CITY POTEET	0.7805	0.3195	1.1		6,000		% of Discount	
SSU	SOMERSET ISD	1.06835	0.243826	1.312176	25,000	10,000	10,000	% of Discount	
CODE						DV EX Amount			
HS	HOMESTEAD					DV1/DV1S		5,000	
OA	OVER-65					DV2/DV2S		7,500	
DP	DISABLED PERSON					DV3/DV3S		10,00	
DV	DISABLED VET					DV4/DV4S		12,00	
DVHS	100% DISABLED VET								
DVHS	DV SURVIVING								

EXEMPTIONS										
		Charlotte	Christine	Jourdanton	Lytle	Pleasanton	Poteet	FMLR	Atascosa County	Evergreen WD
AB	Abatement	0	0	0	0	0	0	0	0	0
CH	Charitable	0	0	0	0	0	0	0	0	0
DP	Disability	0	0	0	0	0	0	0	0	14,236,354
DPS	Disabled Surviving Spouse	0	0	0	0	0	0	0	0	49,064
DV1	Disabled Veterans 10%-29%	14,500	0	48,000	27,000	172,000	17,000	790,550	802,550	802,550
DV1S	Disable Veteran Surviving Spouse 10%-	0	0	5,000	5,000	5,000	0	15,000	15,000	15,000
DV2	Disabled Veterans 30%-49%	0	24,000	66,000	63,000	153,000	31,500	838,362	840,490	840,490
DV2S	Disabled Veteran Surviving Spouse 30%-	0	0	0	7,500	0	0	7,500	7,500	7,500
DV3	Disabled Veterans 50%-69%	10,000	0	60,000	72,000	115,570	42,000	909,604	910,570	910,570
DV3S	Disabled Veteran Surviving Spouse 50%-	0	0	0	0	10,000	0	40,000	40,000	40,000
DV4	Disabled Veterans 70%-100%	60,000	12,000	187,280	96,420	564,000	155,590	3,871,897	3,907,031	3,907,031
DV4S	Disabled Veteran Surviving Spouse 70%-	0	0	24,000	0	84,000	0	247,160	249,110	249,110
DVHS	Disabled Veteran Homestead	761,210	55,110	2,449,295	1,990,423	8,963,609	1,328,932	43,560,467	47,994,964	47,994,964
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	0	96,703	124,122	669,387	0	2,239,606	2,683,109	2,683,109
EX	Exempt	46,980	36,860	12,183,820	2,501,780	15,662,500	86,070	34,476,550	34,476,550	34,476,550
EX (Prorated)	Exempt (Prorated)	0	0	0	0	0	0	0	0	0
EX-XG	Primarily Charitable functions	0	0	172,100	191,710	661,140	140,460	1,505,890	1,505,890	1,505,890
EX-XU	Misc. Exempt	0	0	0	0	75,000	0	3,051,760	3,051,760	3,051,760
EX-XV	Other Exempt	4,186,460	906,060	14,848,150	9,345,560	34,240,570	6,167,790	105,744,493	105,744,493	105,744,493
EX-XV (Prorated)	Exempt (Prorated)	0	0	218	0	340,659	0	411,648	411,648	411,648
EX366	HB366 Exempt	1,550	590	5,020	2,660	5,420	1,430	282,872	282,872	282,872
FRSS	First Responder Surviving Spouse	0	0	91,887	0	205,300	0	291,187	297,187	297,187
HS	Homestead	0	0	0	0	0	0	16,863,175	0	0
MASSS	Member Armed Services Surviving Spouse	0	0	0	0	0	0	84,080	87,080	87,080
OV65	Over 65	0	0	2,412,917	1,508,310	11,115,024	1,290,000	81,390,398	77,282,356	77,282,356
OV65S	OV65 Surviving Spouse	0	0	110,000	80,000	572,413	54,000	3,679,635	3,320,132	3,320,132
PC	Pollution Control	0	0	0	0	0	0	13,087,380	13,087,380	13,087,380
	OTHER DEDUCTION									
	Loss due to Ag Value	1,500,800	1,693,200	1,689,670	4,496,440	7,143,970	822,010	1,278,995,525	1,279,078,904	1,279,078,904
	Loss due to Homestead Cap	462,920	322,386	4,098,505	1,795,328	5,879,978	1,791,734	51,979,203	51,979,203	51,979,203

EXEMPTIONS 2018								
	SCHOOLS	Charlotte	Jourdanton	Karnes City	Lytle	Pleasanton	Poteet	Somerset
AB	Abatement	0	0	0	0	0	0	0
CH	Charitable	0	21,380	0	0	85,040	0	0
DP	Disability	291,684	531,501	0	488,191	1,664,661	1,077,550	898,681
DPS	Disabled Surviving Spouse	0	0	0	0	10,000	0	0
DV1	Disabled Veterans 10%-29%	14,500	115,010	0	99,000	282,320	107,847	116,571
DV1S	Disable Veteran Surviving Spouse 10%-29%	0	5,000	0	0	0	0	0
DV2	Disabled Veterans 30%-49%	19,500	120,000	0	98,442	232,500	230,000	59,690
DV2S	Disabled Veteran Surviving Spouse 30%-49%	0	0	0	7,500	0	0	0
DV3	Disabled Veterans 50%-69%	10,000	107,542	0	112,000	272,000	166,616	0
DV3S	Disabled Veteran Surviving Spouse 50%-69%	10,000	0	0	0	20,000	10,000	0
DV4	Disabled Veterans 70%-100%	167,402	312,640	0	387,736	1,281,891	732,767	597,996
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	24,000	0	12,000	162,900	13,530	39,391
DVHS	Disabled Veteran Homestead	1,327,255	2,853,268	0	6,380,661	9,687,860	5,984,822	4,156,766
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	202,102	0	187,488	1,074,022	44,631	115,344
EX	Exempt	191,542	21,257,210	38,450	5,204,770	24,295,150	2,749,840	359,700
EX (Prorated)	Exempt (Prorated)	0	0	0	0	0	11,801	0
EX-XG	Primarily Charitable functions	0	181,510	0	201,150	669,090	487,220	0
EX-XU	Misc. Exempt	0	75,000	0	0	0	2,471,890	0
EX-XV	Other Exempt	5,071,032	12,602,541	1,401,802	9,393,520	29,134,953	18,677,000	1,144,590
EX-XV	Exempt (Prorated)	1,549	4,212	0	27,055	3,169	0	6,865
EX366	HB366 Exempt	55,739	150,858	48,888	3,070	95,128	4,058	2,060
FRSS	First Responders Surviving Spouse	0	58,534	0	0	171,580	0	0
HS	Homestead	10,756,852	30,074,235	550,000	23,967,794	85,413,345	40,340,051	22,922,292
MASS	Member Armed Services Surviving Spouse	0	0	0	60,730	0	0	0
OV65	Over 65	1,492,317	7,520,157	140,000	3,034,085	12,298,303	5,599,655	2,348,354
OV65S	OV65 Surviving Spouse	30,0000	252,154	20,000	104,650	500,050	162,838	80,997
PC	Pollution Control		5,976,610	0	0	2,443,150	0	
	OTHER DEDUCTION FROM MARKET VALUE							
	Loss due to Ag Value	173,934,405	257,756,502	33,406,776	52,652,714	479,085,967	262,776,226	30,299,958
	Loss due to Homestead Cap	1,005,977	7,877,229	84,474	6,763,593	17,341,245	8,956,139	6,791,141

Protest and Notice Summary			
	2017	2018	2019
No Show	0	69	10
Settled	289	156	245
Withdrawn	2	3	0
Pending	0	0	0
No Change	2,092	2,076	1443
Total	2,383	2,304	1698
% Inquires to Notices Mailed	4%	5%	4%
Protest Filed			
Cancelled/No Show	175	424	297
Settled	1,658	1,901	1590
ARB Decision	17	82	79
Withdrawn	346	1,096	635
Pending Arbitration	0	1	2
No Change	88	284	222
Total	2,2284	3,788	2825
% Formal Protests to Notices Mailed	4%	8%	6%
Notices Mailed	54,022	48,355	44,873