



ATASCOSA CENTRAL APPRAISAL DISTRICT

2020 ANNUAL REPORT



Atascosa Central Appraisal District

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

March 10, 2021

TO: All Entities
RE: Annual Report 2020

Enclosed with this letter, you will find the Annual Report of Atascosa Central Appraisal District (ACAD) for 2020. 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 2020 Methods and Assistance Program Review that is conducted bi-annually by the State Comptrollers' office, Property Tax Assistance Division. The results of the 2020 MAPS Review may be viewed on the State Comptroller's website at <https://comptroller.texas.gov/taxes/property-tax/map/2020/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

	2018	2019	2020
CITY OF CHARLOTTE	1,622	1,626	1,648
CITY OF CHRISTINE	1,622	1,668	1,674
CITY OF JOURDANTON	2,420	2,509	2,551
CITY OF LYTLE	1,324	1,343	1,363
CITY OF PLEASANTON	5,669	5,713	5,731
CITY OF POTEET	1,652	1,662	1,676
FMLR	61,124	64,181	67,422
ATASCOSA COUNTY	61,131	64,184	67,426
CHARLOTTE ISD	8,137	8,381	8,700
JOURDANTON ISD	13,701	15,203	16,002
KARNES CITY ISD	6,272	6,898	8,388
LYTLE ISD	3,865	4,100	4,283
PLEASANTON ISD	20,468	21,624	23,649
POTEET ISD	6,798	6,933	7,043
SOMERSET ISD	4,486	4,549	4,585
EVERGREEN	61,126	64,183	67,424

2020 CERTIFIED TOTALS ATASCOSCA CENTRAL APPRAISAL DISTRICT

State Code	Description	Count	Acres	New Value	Market Value
A1	SINGLE FAMILY RES	8,854	10,833.04	\$18,800,900	\$1,106,043,690
A2	SINGLE FAMILY MH LINKED	3,751	4,253.48	\$3,778,480	\$123,209,057
A3	AUXILIARY IMPROVMENTS SINGLE FAMILY MH ATTACHED TO	1,310.00	1,154.43	\$713,772	\$19,910,944
A4	LAND	1,873	3,461.09	\$3,622,760	\$113,914,055
B1	APARTMENTS	40	57.45	\$60,560	\$27,456,888
B2	DUPLEX, TRIPLEX, FOURPLEX, TOWN	117	40.44	\$5,200	\$23,644,672
C1	RESIDENTIAL LOT	4,085	3,127.58	\$0	\$57,958,899
C2	COMMERCIAL LOT	84	83.79	\$3,370	\$2,817,640
D1	QUALIFIED AG LAND IMPROVMENTS ON QUALIFIED AG	8,190	689,469.15	\$0	\$1,392,202,186
D2	LAND	1,281	9.58	\$876,321	\$18,353,301
D4	NON-QUALIFIED LAND/ROADS	375	4,353.27	\$0	\$18,107,252
E1	SINGLE FAMILY RES/FARM & RANCH	2,900	6,336.03	\$6,811,590	\$407,823,297
E2	SINGLE FAMILY MH LINKED	1,414	2,488.31	\$934,810	\$40,735,517
E3	AUXILIARY IMPROVMENTS NON-QU SINGLE FAMILY MH ATTACHED TO	469	387.35	\$171,270	\$7,994,783
E4	LAND	322	671.35	\$292,990	\$16,922,721
E5	RURAL LAND	2,106	27,849.36	\$0	\$116,396,486
F1	COMMERCIAL REAL PROPERTY	1,746	9,362.48	\$7,666,760	\$405,289,961
F2	INDUSTRIAL REAL PROPERTY	26	158.71	\$90,091,260	\$91,127,500
G1	OIL AND GAS	24,560		\$0	\$1,146,598,758
J1	WATER SYSTEMS	1	1.00	\$0	\$7,860
J2	GAS UTILITIES	6		\$0	\$902,890
J3	ELECTRIC CO (INCLUDING CO-OP)	56	7.6491	\$0	\$104,525,050
J4	TELEPHONE (INCLUDING CO-OP)	92		\$0	\$12,365,910
J5	RAILROAD	47	325.5331	\$0	\$31,273,350
J6	PIPELINE	221		\$37,710	
J7	CABLE TELEVISION	50		\$0	\$3,986,780
J8	OTHER UTILITY	45		\$0	\$7,978,000
J9	RAILROAD ROLLING STOCK	1		\$0	\$6,372,930
L1	COMMERCIAL PERSONAL PROPERTY	1,685		\$0	\$167,493,890
L2	INDUSTRIAL PERSONAL PROPERTY	336		\$0	\$630,788,220
M1	AIRCRAFT	1		\$0	\$2,280
M3	MOBILE HOME ONLY	2,342		\$10,262,370	\$80,689,662
O1	RESIDENTIAL INVENTORY LOT	324	254.3307	\$334,040	\$8,289,760
S	SPECIAL INVENTORY TAX	28		\$0	\$10,828,440
X	TOTAL EXEMPT PROPERTY	5,182	3,208.20	\$36,463,690	\$193,159,441
		TOTALS	766,894.61	\$180,929,853	\$6,491,709,470

CAD NEW CONSTRUCTION DETAIL

Property		New Value
2018	2211	\$106,527,537
2019	2285	\$88,768,210
2020	2567	\$180,702,653

CERTIFIED MARKET VALUE TOTALS (\$)

	2018	2019	2020
CITY OF CHARLOTTE	64,558,151	72,980,490	71,188,620
CITY OF CHRISTINE	12,047,137	12,732,306	14,021,715
CITY OF JOURDANTON	231,582,637	254,002,645	255,489,989
CITY OF LYTLE	146,968,102	158,222,733	164,817,392
CITY OF PLEASANTON	761,217,006	814,672,413	814,187,372
CITY OF POTEET	94,981,267	99,699,566	110,338,447
FMLR	5,616,279,786	6,803,973,586	6,485,121,805
ATASCOSA COUNTY	5,621,783,455	6,810,458,254	6,491,709,470
CHARLOTTE ISD	493,101,648	586,324,137	515,490,427
JOURDANTON ISD	1,220,673,543	1,484,398,449	1,303,087,826
KARNES CITY ISD	165,822,530	294,564,872	236,516,381
LYTLE ISD	354,628,392	401,517,965	421,356,622
PLEASANTON ISD	2,476,602,189	2,970,343,614	2,911,207,069
POTEET ISD	685,448,421	817,942,365	847,791,760
SOMERSET ISD	219,639,670	248,636,531	249,516,465
EVERGREEN	5,614,495,680	6,804,140,764	6,485,282,730

NET TAXABLE VALUE (\$)

	2018	2019	2020
CITY OF CHARLOTTE	57,257,037	65,936,070	63,207,040
CITY OF CHRISTINE	8,669,878	9,682,100	10,457,324
CITY OF JOURDANTON	193,737,935	215,454,080	211,706,937
CITY OF LYTLE	124,878,206	135,915,480	137,102,102
CITY OF PLEASANTON	680,021,494	728,033,873	726,971,981
CITY OF POTEET	83,222,033	87,771,050	91,368,376
FMLR	3,991,261,480	5,159,609,644	4,795,844,305
ATASCOSA COUNTY	4,012,448,239	5,182,402,475	4,818,658,518
CHARLOTTE ISD	298,721,894	389,521,758	316,840,062
JOURDANTON ISD	872,594,348	1,137,286,260	942,545,114
KARNES CITY ISD	130,132,140	260,068,071	202,335,140
LYTLE ISD	245,442,243	289,895,684	304,321,482
PLEASANTON ISD	1,810,377,865	2,288,979,441	2,229,624,892
POTEET ISD	334,843,940	461,530,158	462,618,658
SOMERSET ISD	149,609,214	178,066,343	181,930,089
EVERGREEN	3,991,170,451	5,161,799,567	4,798,028,319

2020 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	14,153,459
DPS	Disabled Surviving Spouse	0								50,000
DV1	Disabled Veterans 10%-29%	14,500		48,000	27,000	189,000	17,000	834,620	846,620	846,620
DV1S	Disable Veteran Surviving Spouse 10%-			5,000	5,000	5,000		15,000	15,000	15,000
DV2	Disabled Veterans 30%-49%	7,500	24,000	31,500	43,500	165,000	43,500	821,320	821,320	821,320
DV2S	Disabled Veteran Surviving Spouse 30%-				7,500			7,500	7,500	7,500
DV3	Disabled Veterans 50%-69%	10,000		74,000	30,000	118,020	22,000	905,020	905,020	905,020
DV3S	Disabled Veteran Surviving Spouse 50%-			0		10,000		30,000	30,000	30,000
DV4	Disabled Veterans 70%-100%	60,000	12,000	224,570	120,420	528,000	144,000	4,022,676	4,046,172	4,046,172
DV4S	Disabled Veteran Surviving Spouse 70%-	0		24,000		108,000		283,640	294,600	294,600
DVHS	Disabled Veteran Homestead	777,700	60,621	2,735,248	2,329,416	9,558,349	1,390,652	47,535,216	52,061,747	52,061,747
DVHSS	Disabled Veteran Homestead Surviving Spouse			197,930	131,340	699,484		2,446,571	2,963,024	2,963,024
EX	Exempt	46,620	46,790	17,113,010	1,765,580	16,536,130	405,360	39,957,809	39,957,809	39,957,809
EX (Prorated)	Exempt (Prorated)									
EX-XG	Primarily Charitable functions			172,100	191,710	779,800	438,880	1,983,520	1,983,520	1,983,520
EX-XU	Misc. Exempt				729,400	75,000		3,780,680	3,780,680	3,780,680
EX-XV	Other Exempt	4,555,180	1,467,890	16,968,280	15,928,730	35,912,820	12,098,470	137,090,17	137,090,173	137,090,173
EX-XV (Prorated)	Exempt (Prorated)					398		39,848	39,848	39,848
EX366	HB366 Exempt	2,510	320	4,700	5,320	6,934	1,660	307,411	307,411	307,411
FRSS	First Responder Surviving Spouse			96,450		206,130		296,580	302,580	302,580
HS	Homestead							16,818,116		
MASSS	Member Armed Services Surviving Spouse							83,400	86,400	86,400
OV65	Over 65			2,513,977	1,508,641	10,926,043	1,272,000	82,833,408	78,654,339	78,654,339
OV65S	OV65 Surviving Spouse			130,000	80,000	701,654	72,000	4,340,102	3,929,649	3,929,649
PC	Pollution Control							20,211,420	20,211,420	20,211,420
	OTHER DEDUCTION									
	Loss due to Ag Value	1,532,810	1,685,120	1,574,490	3,681,360	7,608,500	979,660	1,293,319,132	1,293,401,782	1,293,401,782
	Loss due to Homestead Cap	974,760	267,650	1,869,797	1,130,373	3,081,129	2,084,889	31,314,338	31,314,338	31,314,338

2020 Exemptions								
	SCHOOLS	Charlotte	Jourdanton	Karnes City	Lytle	Pleasanton	Poteet	Somerset
AB	Abatement	0	0	0	0	0	0	0
CH	Charitable	0	0	0	0	0	0	0
DP	Disability	301,431	642,819		539,391	1,477,506	1,135,898	1,093,254
DPS	Disabled Surviving Spouse					10,000	1,470	
DV1	Disabled Veterans 10%-29%	14,500	74,841		101,948	367,060	132,178	127,000
DV1S	Disable Veteran Surviving Spouse 10%-29%		5,000		0	0	0	
DV2	Disabled Veterans 30%-49%	7,500	94,500		127,840	295,859	210,610	76,370
DV2S	Disabled Veteran Surviving Spouse 30%-49%				7,500			
DV3	Disabled Veterans 50%-69%	20,000	102,694		76,637	350,694	215,000	106,980
DV3S	Disabled Veteran Surviving Spouse 50%-69%		0			20,000	10,000	
DV4	Disabled Veterans 70%-100%	151,785	488,582	4,460	492,640	1,288,019	868,521	650,150
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	36,000		0	156,000	30,600	55,110
DVHS	Disabled Veteran Homestead	1,449,404	5,027,926		8,061,480	13,766,244	8,421,360	5,354,886
DVHSS	Disabled Veteran Homestead Surviving Spouse		408,270		216,040	1,234,004	161,160	185,927
EX	Exempt	66,440	18,103,220	17,600	2,499,560	17,952,129	1,116,090	202,770
EX (Prorated)	Exempt (Prorated)							
EX-XG	Primarily Charitable functions		172,100		191,710	779,800	839,910	
EX-XU	Misc. Exempt		75,000		729,400		2,976,280	
EX-XV	Other Exempt	5,384,105	26,413,944		19,056,640	41,959,449	41,447,370	1,346,540
EX-XV	Exempt (Prorated)			1,482,125	39,450	398		
EX366	HB366 Exempt	69,550	157,859	25,761	4,740	114,674	3,885	1,470
FRSS	First Responders Surviving Spouse		71,450			181,130		
HS	Homestead	10,453,314	31,896,512	525,000	25,611,797	87,444,154	43,180,954	24,352,824
MASS	Member Armed Services Surviving Spouse				61,400			
OV65	Over 65	1,426,150	8,195,253	130,000	3,389,788	12,836,037	6,059,867	2,773,094
OV65S	OV65 Surviving Spouse	50,000	116,520	20,000	126,500	781,440	308,022	100,000
PC	Pollution Control		7,351,170			5,170,270	7,689,980	
	OTHER DEDUCTION FROM MARKET VALUE							
	Loss due to Ag Value	177,975,403	256,987,665	31,864,065	50,574,504	486,275,233	263,350,266	26,291,996
	Loss due to Homestead Cap	1,280,783	3,791,387	204,652,316	5,126,175	9,122,077	7,013,681	4,868,005

Protest and Notice Summary			
	2018	2018	2020
No Show	69	10	0
Settled	156	245	155
Withdrawn	3	0	1
Pending	0	0	0
No Change	2,076	1443	489
Total	2,304	1698	645
% Inquires to Notices Mailed	4%	4%	1.6%
Protest Filed			
Cancelled/No Show	424	297	64
Settled	1,901	1590	1636
ARB Decision	82	79	195
Withdrawn	1,096	635	764
Pending Arbitration	1	2	3
No Change	284	222	147
Total	3,788	2,825	2,809
% Formal Protests to Notices Mailed	8%	6%	7.15%
Notices Mailed	48,355	44,873	39,261