



ATASCOSA CENTRAL APPRAISAL DISTRICT

2023 ANNUAL REPORT



Atascosa Central Appraisal District

P.O. Box 600
1020 Bensdale DR. Suite A
Pleasanton, Texas 78064

February 12, 2024

TO: All Entities
RE: Annual Report 2023

Enclosed with this letter, you will find the Annual Report of Atascosa Central Appraisal District (ACAD) for 2023. 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 seventeen 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 2023 Property Value Study that is conducted bi-annually by the State Comptrollers' office, Property Tax Assistance Division. The results of the 2023 Property Value Study may be viewed on the State Comptroller's website at <https://comptroller.texas.gov/auto-data/PT2/PVS/2023P/007index.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.

Respectfully,

Michelle L Berdeaux

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

ENTITIES SERVED

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Atascosa County	FMLR
Evergreen Water District	Karnes City ISD
City of Charlotte	Charlotte ISD
City of Christine	Somerset ISD
City of Jourdanton	Jourdanton ISD
City of Lytle	Lytle ISD
City of Pleasanton	Pleasanton ISD
City of Poteet	Poteet ISD
Atascosa Emergency Services District #1	
Atascosa Municipal District #1	

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 for 2023 included:

Arthur Troell- Chairman	Pleasanton ISD
William Gates- Vice Chairman	City of Charlotte/Charlotte ISD
Susan Netardus- Secretary	City of Jourdanton
Lewis G. Lem	Jourdanton ISD/City of Christine
Kimberly Faulk	City of Lytle/Lytle ISD
Bradley Boyd	Atascosa County/FMLR
Michael Watts	Pleasanton ISD
Salvador Almanza	Poteet ISD/City of Poteet
Loretta Holley	Atascosa Co. Tax Assessor/Collector
Marie Nachman	City of Pleasanton

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 Cont.

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

Entity	2021	2022	2023
Atascosa ESD	1,939	2,017	2,023
City of Charlotte	1,575	1,640	1,637
City of Christine	1,746	1,554	1,745
City of Jourdanton	2,486	2,543	2,569
City of Lytle	1,256	1,385	1,511
City of Pleasanton	5,575	5,691	5,853
City of Poteet	1,668	1,737	1,722
FMLR	70,842	73,549	76,060
Atascosa County	70,848	73,553	76,061
Charlotte ISD	9,837	10,203	10,794
Jourdanton ISD	16,556	16,801	17,536
Karnes City ISD	9,342	10,189	10,328
Lytle ISD	4,151	4,353	4,485
Pleasanton ISD	24,765	25,316	26,222
Poteet ISD	6,966	7,497	7,572
Somerset ISD	4,606	4,676	4,702
Evergreen	70,846	73,550	76,059
AMUD 1			123

2023 CERTIFIED TOTALS ATASCOSCA CENTRAL APPRAISAL DISTRICT

State Code	Description	Count	Acres	New Value	Market Value
A1	SINGLE FAMILY RES	9,154	11,832.1881	\$44,488,651	\$1,530,168,646
A2	SINGLE FAMILY MH LINKED	3,550	3,632.5946	\$5,366,550	\$152,240,796
A3	AUXILIARY IMPROVEMENTS	1,510	1,292.0397	\$544,462	\$33,367,121
A4	SINGLE FAMILY MH ATTACHED TO LAND	2,720	4,989.7329	\$3,789,100	\$228,801,527
B1	APARTMENTS	41	58.9769	\$141,800	\$25,204,642
B2	DUPLEX, TRIPLEX, FOURPLEX, TOWN HOME	127	43.3771	\$587,490	\$32,120,336
C1	RESIDENTIAL LOT	4,139	3,546.1072		\$111,698,673
C2	COMMERCIAL LOT	79	98.0953		\$3,926,640
D1	QUALIFIED AG LAND	7,680	601,060.3043		\$2,034,819,141
D1W	WILDLIFE MANAGEMENT	547	75,126.7526		\$219,897,028
D2	IMPROVEMENTS ON QUALIFIED AG LAND	1,396	1.0000	\$1,334,071	\$20,586,112
D4	NON-QUALIFIED LAND/ROADS	331	3,434.3434		\$24,878,520
E1	SINGLE FAMILY RES/FARM & RANCH	2,806	6,031.7795	\$13,420,230	\$486,971,613
E2	SINGLE FAMILY MH LINKED	1,817	2,120.8298	\$822,660	\$40,875,581
E3	AUXILIARY IMPROVEMENTS ON NON-QUALIFIED AG LAND	519	417.6643	\$663,890	\$9,739,214
E4	SINGLE FAMILY MH ATTACHED TO LAND	410	820.9140	\$568,160	\$25,986,791
E5	RURAL LAND	2,129	32,132.1137		\$193,469,795
F1	COMMERCIAL REAL PROPERTY	1,817	8,655.9624	\$8,950,221	\$502,377,406
F2	INDUSTRIAL REAL PROPERTY	23	156.3800		\$80,882,380
G1	OIL AND GAS	28,067			\$1,184,463,125
J1	WATER SYSTEMS	1	1.0000		\$21,780
J2	GAS UTILITIES	6			\$1,132,890
J3	ELETRIC CO (INCLUDING CO-OP)	56	7.6491		\$127,400,510
J4	TELEPHONE CO (INCLUDING CO-OP)	121		\$948,520	\$12,146,700
J5	RAILROAD	46	314.5331		\$36,505,110
J6	PIPELINE	222		\$1,829,020	\$105,230,490
J7	CABLE TELEVISION	42			\$3,788,250
J8	OTHER UTILITY	52		\$14,160	\$4,877,720
J9	RAILROAD ROLLING STOCK	1			\$6,852,850
L1	COMMERICAL PERSONAL PROPERTY	1,489			\$136,628,400
L2	INDUSTRIAL PERSONAL PROPERTY	275		\$197,220	\$350,839,660
M3	MOBILE HOME ONLY	2,574		\$18,043,680	\$117,803,525
O1	RESIDENTIAL INVETORY LOT	154	60.8339		\$3,066,070
O2	INVENTORY, IMPROVED RESIDENTIAL	2	1.8440	\$589,020	\$428,780
S	SPECIAL INVENTORY TAX	29			\$14,222,480
X	TOTAL EXEMPT PROPERTY	7,136	3,281.9647	\$9,689,180	\$260,582,318

CERTIFIED MARKET VALUE TOTALS (\$)

	2020	2021	2022
Atascosa ESD		252,925,587	319,042,840
City of Charlotte	71,188,620	77,842,154	90,350,049
City of Christine	14,021,715	15,796,211	20,559,425
City of Jourdanton	255,489,989	273,930,178	330,145,241
City of Lytle	164,817,392	167,176,990	205,876,295
City of Pleasanton	814,187,372	852,684,841	993,103,611
City of Poteet	110,338,447	132,585,068	149,049,060
FMLR	6,485,121,805	6,666,353,017	8,117,512,768
Atascosa County	6,491,709,470	6,673,533,582	8,124,523,358
Charlotte ISD	515,490,427	663,373,285	828,049,990
Jourdanton ISD	1,303,087,826	1,329,225,274	1,569,417,991
Karnes City ISD	236,516,381	203,951,838	240,194,457
Lytle ISD	421,356,622	461,225,957	572,107,529
Pleasanton ISD	2,911,207,069	2,765,514,466	3,461,306,370
Poteet ISD	847,791,760	924,140,685	1,086,970,483
Somerset ISD	249,516,465	318,775,888	375,179,494
Evergreen	6,485,282,730	6,666,669,512	8,117,443,698

Entity	2021	2022	2023
Atascosa ESD	252,925,587	319,042,840	403,159,238
City of Charlotte	77,842,154	90,350,049	107,795,146
City of Christine	15,796,211	20,559,425	26,799,517
City of Jourdanton	273,930,178	330,145,241	367,485,549
City of Lytle	167,176,990	205,876,295	253,466,956
City of Pleasanton	852,684,841	993,103,611	1,119,334,668
City of Poteet	132,585,068	149,049,060	183,737,945
FMLR	6,666,353,017	8,117,512,768	10,202,077,302
Atascosa County	6,673,533,582	8,124,523,358	10,209,991,562
Charlotte ISD	663,373,285	828,049,990	956,542,311
Jourdanton ISD	1,329,225,274	1,569,417,991	1,943,298,710
Karnes City ISD	203,951,838	240,194,457	299,005,256
Lytle ISD	461,225,957	572,107,529	716,476,160
Pleasanton ISD	2,765,514,466	3,461,306,370	4,487,470,689
Poteet ISD	924,140,685	1,086,970,483	1,369,786,296
Somerset ISD	318,775,888	375,179,494	469,555,277
Evergreen	6,666,669,512	8,117,443,698	10,201,990,072
AMUD 1			2,842,090

NET TAXABLE VALUE (\$)

Entity	2021	2022	2023
Atascosa ESD	197,335,327	240,307,502	291,405,155
City of Charlotte	65,065,592	76,052,261	93,187,338

City of Christine	11,634,889	15,634,807	20,240,618
City of Jourdanton	224,207,284	259,215,539	287,595,667
City of Lytle	136,240,651	166,437,168	195,038,641
City of Pleasanton	730,549,874	837,457,778	931,634,752
City of Poteet	99,864,562	111,988,537	135,869,716
FMLR	4,431,766,743	5,350,024,725	6,335,895,994
Atascosa County	4,454,560,876	5,373,083,419	6,360,238,387
Charlotte ISD	338,409,955	410,977,730	416,623,978
Jourdanton ISD	839,935,566	933,464,354	1,046,754,260
Karnes City ISD	160,382,688	193,872,425	206,805,202
Lytle ISD	330,918,944	391,932,521	485,591,842
Pleasanton ISD	1,884,318,560	2,323,935,819	2,875,698,347
Poteet ISD	492,611,822	563,018,596	691,829,566
Somerset ISD	232,474,010	259,180,908	325,930,469
Evergreen	4,434,024,085	5,352,311,384	6,338,634,171
AMUD1			2,839,570

2023 Exemptions County and Cities											
		AESD	CHARLOTTE	CHRISTINE	JOURDANTON	LYTLE	PLEASANTON	POTEET	FMLR	ATASCOSA COUNTY	EVERGREEN WD
AB	Abatement										
CH	Charitable										
DP	Disability										13,667,375
DPS	Disabled Surviving Spouse										50,000
DV1	Disabled Veteran 10% - 29%	86,000	15,000		77,000	15,000	168,000	36,840	841,290	853,290	853,290
DV1S	Disabled Veteran Surviving Spouse 10% - 29%				5,000	10,000	5,000		20,000	20,000	20,000
DV2	Disabled Veteran 30% - 49%	57,000			43,500	55,500	115,500	34,500	752,130	752,130	752,130
DV2S	Disabled Veteran Surviving Spouse 30% - 49%					7,500			7,500	7,500	7,500
DV3	Disabled Veteran 50% - 69%	62,000		12,000	76,000	20,000	194,000	22,000	915,310	917,000	917,000
DV3S	Disabled Veteran Surviving Spouse 50% - 69%								30,000	30,000	30,000
DV4	Disabled Veteran 70% - 100%	370,660	96,000	13,610	189,460	79,690	549,230	174,310	4,349,337	4,368,327	4,368,327
DV4S	Disabled Veteran Surviving Spouse 70% - 100%	12,000			36,000		96,000		328,490	337,290	337,290
DVHS	Disabled Veteran 100% Homestead	18,233,760	819,063	72,721	3,735,831	3,027,629	15,069,854	1,623,049	82,603,635	87,749,779	87,749,779
DVHSS	Disabled Veteran 100% Homestead Surviving Spouse	217,899	138,424		239,496	425,971	1,610,401		4,661,249	5,427,862	5,427,862
EX-XG	Primarily Charitable	79,480			147,180	172,880	919,350	534,350	2,616,430	2,616,430	2,616,430
EX-XU	Misc. Exemptions								3,144,830	3,144,830	3,144,830
EX-XV	Other Exemptions	4,045,015	6,135,969	2,094,870	53,393,690	22,634,070	83,852,520	27,960,890	254,220,464	254,220,464	254,220,464
EX-XV (PR)	Exempt - Prorated										
EX366	HB366 Exempt	8,030	17,596	6,420	58,180	74,380	128,440	41,800	600,594	600,594	600,594
FRSS	First Responder Surviving Spouse				106,656		248,314		348,970	354,970	354,970
HS	Homestead								16,740,282		
MASSS	Member Armed Service Surviving Spouse										
OV65	Over 65				2,466,219	1,486,976	10,511,844	1,212,034	83,891,069	79,210,658	79,185,658
OV65S	Over 65 Surviving Spouse				210,000	120,000	971,619	72,000	6,674,811	6,087,163	6,087,163
PC	Pollution Control								15,326,240	15,326,240	15,326,240

	2023 Exemptions School Districts							
		CHARLOTTE	JOURDANTON	KARNES CITY	LYTLE	PLEASANTON	POTEET	SOMERSET
AB	Abatement							
CH	Charitable							
DP	Disability	240,078	530,462		501,215	1,316,471	1,033,211	910,924
DPS	Disabled Surviving Spouse							10,000
DV1	Disabled Veteran 10% - 29%	15,000	101,520		106,000	326,430	146,607	119,684
DV1S	Disabled Veteran Surviving Spouse 10% - 29%		5,000		5,000			
DV2	Disabled Veteran 30% - 49%		90,000		104,940	252,000	213,600	81,000
DV2S	Disabled Veteran Surviving Spouse 30% - 49%				7,500			
DV3	Disabled Veteran 50% - 69%	30,000	92,020		70,640	366,980	212,000	98,201
DV3S	Disabled Veteran Surviving Spouse 50% - 69%					10,000	10,000	10,000
DV4	Disabled Veteran 70 % - 100%	319,390	508,917	3,200	493,072	1,405,429	873,550	632,923
DV4S	Disabled Veteran Surviving Spouse 70% - 100%	12,000	36,000		12,000	152,080	43,590	61,300
DVHS	Disabled Veteran 100% Homestead	2,740,465	6,786,433		18,236,079	21,771,527	11,657,980	8,436,024
DVHSS	Disabled Veteran 100% Homestead Surviving Spouse	88,424	441,063		463,158	2,111,808	526,274	220,755
EX-XG	Primarily Charitable		147,180		252,360	1,233,280	983,610	
EX-XU	Misc. Exemptions						3,144,830	
EX-XV	Other Exemptions	7,416,145	67,388,270	1,555,752	27,009,160	95,703,987	52,933,180	2,213,970
EX-XV (PR)	Exempt - Prorated							
EX366	HB366 Exempt	97,040	272,372	35,108	75,747	277,851	60,760	24,160
FRSS	First Responder Surviving Spouse		66,656			208,314		
HS	Homestead	16,667,179	49,343,122	720,000	42,330,348	137,410,795	69,348,793	39,247,989
MASSS	Member Armed Service Surviving Spouse							
OV65	Over 65	1,329,769	7,382,830	80,000	3,442,928	12,300,025	5,893,101	2,833,409
OV65S	Over 65 Surviving Spouse	114,482	797,014	50,000	184,171	1,182,368	344,610	133,510
PC	Pollution Control		7,157,960	1,409,430		728,960	6,029,890	

Protest and Notice Summary			
Inquiries	2021	2022	2023
No Show	0	0	0
Settled	133	214	84
Withdrawn	4	0	0
Pending	0	0	0
No Change	799	810	886
Total	936	1,024	970
% Inquiries to Notices Mailed	1.90%	1.560	
Protest Filed	2021	2,022	2,023
Cancelled/No Show	399	599	522
Settled	1,709	2,101	1,972
ARB Decision	172	215	299
Withdrawn	627	1,178	992
Pending Arbitration	0	17	
No Change	670	517	695
Total	4,179	5,033	4,964
% Formal Protest to Notices Mailed	8.58	7.690	
	2021	2022	2023
Notices Mailed	48,657	65,434	54,929