



ATASCOSA COUNTY APPRAISAL DISTRICT
2015 ANNUAL REPORT

Atascosa County Appraisal District

P. O. Box 139
274 South 4th Street
Poteet TX 78065

February 19, 2016

TO: All Entities
RE: Annual Report 2015

Enclosed with this letter, you will find the Annual Report of Atascosa County Appraisal District (ACAD) for 2015. This report endeavors to provide information about the operations of the Appraisal District.

Atascosa County 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 County Appraisal District participated in the 2015 Property Value Study that is conducted bi-annually by the State Comptrollers' office, Property Tax Assistance Division. The Property Value Study found the ACAD values in all 7 of our school districts to be valid and the local value was certified. The results to the property value study may be viewed on the State Comptroller's website at <http://www.comptroller.texas.gov/taxinfo/proptax/pvs.html>.

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 County 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 County 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,



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

ATASCOSA COUNTY 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 County 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 (ON OWNED LAND)

A3: AUXILIARY IMPROVEMENT

A4: SINGLE FAMILY MOBILE HOME (ATTACHED TO REAL PROPERTY)

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: MANUFACTURED HOUSING ON FARM/RANCH SAME OWNER

E3: AUXILIARY IMPROVEMENT ON NON-QUALIFIED LAND

E4: MANUFACTURED HOUSING 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

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 ORGANIZATIONS PROVIDING ECONOMIC DEVELOPMENT 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

	2013	2014	2015
CITY OF CHARLOTTE	1,608	1,628	1,632
CITY OF CHRISTINE	1,534	1,571	1,568
CITY OF JOURDANTON	2,505	2,535	2,556
CITY OF LYTLE	1,288	1,295	1,305
CITY OF PLEASANTON	5,327	5,398	5,592
CITY OF POTEET	1,593	1,620	1,629
FMLR	45,792	49,873	54,060
ATASCOSA COUNTY	45,794	49,884	54,074
CHARLOTTE ISD	4,492	5,584	6,316
JOURDANTON ISD	8,317	9,233	11,204
KARNES CITY ISD	4,243	4,347	4,430
LYTLE ISD	3,604	3,720	3,764
PLEASANTON ISD	15,427	17,195	18,619
POTEET ISD	6,411	6,557	6,630
SOMERSET ISD	4,179	4,337	4,376
EVERGREEN WATER DISTRICT	45,792	49,877	54,070

2015 CERTIFIED TOTALS ATASCOSCA COUNTY APPRAISALDISTRICT

State Code	Description	COUNT	Acres	New Market Value	Market Value
A	SINGLE FAMILY RESIDENCE	12,935		\$21,888,070	\$922,887,589
B	MULTIFAMILY RESIDENCE	151		\$6,113,840	\$37,722,546
C	VACANT LOT	4,581		\$0	\$44,353,449
D1	QUALIFIED OPEN-SPACE LAND	8,177	695,754.3794	\$0	\$975,416,345
D2	IMPROVEMENTS ON QUALIFIED OPENSF	883		\$588,710	\$11,053,769
E	RURAL LAND, NON QUALIFIED OPENSF	6,682	42,383.4221	\$17,915,562	\$494,743,204
F1	COMMERCIAL REAL PROPERTY	1,546		\$27,164,150	\$332,102,622
F2	INDUSTRIAL & MANUFACTURING REAL PROPERTY	23		\$2,000	\$51,873,520
G1	OIL AND GAS	13,106		\$0	\$1,409,172,540
J1	WATER SYSTEMS	1		\$0	\$7,860
J2	GAS DISTRIBUTION SYSTEMS	7		\$0	\$660,400
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	65		\$0	\$137,039,720
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	95		\$0	\$15,034,210
J5	RAILROAD	55		\$0	\$23,698,790
J6	PIPELAND COMPANY	161		\$0	\$100,945,670
J7	CABLE TELEVISION COMPANY	45		\$0	\$2,432,210
J8	OTHER TYPE OF UTILITY	22		\$0	\$21,517,760
J9	RAILROAD ROLLING STOCK	1		\$0	\$4,529,740
L1	COMMERCIAL PERSONAL PROPERTY	1,967		\$0	\$228,311,330
L2	INDUSTRIAL & MANUFACTURING PERSONAL PROPERTY	450		\$0	\$919,198,459
M1	TANGIBLE OTHER PERSONAL. MOBILE HOME	1,975		\$4,474,190	\$38,533,010
O	RESIDENTIAL INVENTORY	209		\$0	\$3,299,500
S	SPECIAL INVENTORY TAX	27		\$0	\$12,713,430
X	TOTALLY EXEMPT PROPERTY	5,156		\$7,213,580	\$82,169,636
TOTALS			738,137.8015	\$85,360,102	\$5,509,417,309

CAD NEW CONSTRUCTION DETAIL		
	PROPERTY	NEW VALUE
2013	1910	\$105,632,072
2014	3041	\$100,546,110
2015	1745	\$85,190,332

CERTIFIED MARKET VALUE TOTALS(\$)

	2013	2014	2015
CITY OF CHARLOTTE	85,679,967	80,715,337	85,349,294
CITY OF CHRISTINE	8,266,013	8,394,775	8,448,934
CITY OF JOURDANTON	205,521,707	212,871,287	227,404,346
CITY OF LYTLE	122,426,831	120,052,146	127,332,930
CITY OF PLEASANTON	562,772,753	583,950,913	651,251,514
CITY OF POTEET	73,416,219	74,830,344	77,879,756
FMLR	4,694,625,550	5,389,869,034	5,350,604,476
ATASCOSA COUNTY	4,698,349,690	5,394,200,214	5,356,806,276
CHARLOTTE ISD	380,699,364	439,415,918	484,053,652
JOURDANTON ISD	1,032,497,705	1,151,594,566	1,178,530,632
KARNES CITY ISD	197,872,782	252,315,090	192,141,467
LYTLE ISD	269,878,018	262,848,045	276,512,560
PLEASANTON ISD	2,232,823,565	2,683,027,448	2,599,171,980
POTEET ISD	434,323,701	444,504,740	462,476,792
SOMERSET ISD	147,008,318	156,251,591	160,366,541
EVERGREEN WATER DISTRICT	4,694,649,320	5,389,824,014	5,345,680,096

NET TAXABLE VALUE (\$)

	2013	2014	2015
CITY OF CHARLOTTE	79,086,509	73,852,611	78,534,401
CITY OF CHRISTINE	6,306,280	6,657,213	6,667,293
CITY OF JOURDANTON	181,273,705	186,879,048	202,457,825
CITY OF LYTLE	108,628,114	106,937,892	112,350,499
CITY OF PLEASANTON	517,701,297	539,472,136	602,557,193
CITY OF POTEET	66,153,763	68,079,228	70,787,981
FMLR	3,554,873,402	4,272,287,513	4,222,756,501
ATASCOSA COUNTY	3,575,742,269	4,293,223,129	4,245,452,759
CHARLOTTE ISD	211,722,845	270,872,301	311,124,707
JOURDANTON ISD	754,911,033	884,973,561	906,971,195
KARNES CITY ISD	165,932,765	220,209,706	160,852,565
LYTLE ISD	205,677,019	199,495,985	201,578,266
PLEASANTON ISD	1,806,876,532	2,265,369,904	2,139,462,718
POTEET ISD	231,772,888	242,958,911	246,614,730
SOMERSET ISD	102,655,404	114,247,290	110,529,672
EVERGREEN WATER DISTRICT	3,556,146,428	4,273,220,345	4,218,901,728

2015	TAX RATES								
CODE	ENTITY	M&O	I&S	TAX RAT	HS	OA	DP	DV	OPTIONAL OA
GAT	ATASCOSA COUNTY	0.3527	0.0105	0.3632		25,000		% of Discou	
FMLR	FRM TO MKT/LAT RD	0.0767		0.0767	3,000	22,000		% of Discoun	
WEV	EVERGREE N WATER	0.0058		0.0058		25,000	25,000	% of Discount	
CHR	CITY OF CHRISTINE	0.4616		0.4616					
SCH	CHARLOTTE ISD	1.04	0.1117	1.1517	25,000*	10,000	10,000	% of Discount	
CCH	CITY OF CHARLOTTE	0.244		0.244				% of Discount	
SJO	JOURDANTON ISD	1.17		1.17	25,000*	10,000		% of Discount	10,000
CJO	CITY OF JOURDANTON	0.33347	0.1375	0.4722		10,000		% of Discount	
SLY	LYTLE ISD	1.17	0.23	1.4	25,000*	10,000	10,000	% of Discount	
CLY	CITY OF LYTLE	0.2829	0.0821	0.365		10,000		% of Discount	
SPL	PLEASANTON ISD	1.04	0.43	1.47	25,000*	10,000	10,000	% of Discount	
CPL	CITY OF PLEASANTON	0.271492	0.218278	0.48977		16,000		% of Discount	
SKA	KARNES ISD	1.04	0.1258	1.1658	25,000*	10,000	10,000	% of Discount	
SPO	POTEET ISD	1.17	0.249	1.419	25,000*	10,000	10,000	% of Discount	
CPO	CITY OF POTEET	0.643	0.3992	1.0422		6,000		% of Discount	
SSU	SOMERSET ISD	1.17	0.108	1.278	25,000*	10,000	10,000	% of Discount	
CODES						DV EX Amount			
HS	HOMESTEAD					DV1/DV1S	10-29%	5,000	
OA	OVER-65					DV2/DV2S	30-49%	7,500	
DP	DISABLED PERSON					DV3/DV3S	50-69%	10,000	
DV	DISABLED VET					DV4/DV4S	70-100%	12,000	
DVHS	100% DISABLED VET								
DVHSS	DV SURVIVING SPOUSE								

* SUBJECT TO VOTER APPROVAL OF PROPOSITION SB1 AND SJR1

EXEMPTIONS 2015										
		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	12,000	0	21,500	0	81,890	81,890	81,890
DP	Disability	0	0	0	0	0	0	0	0	15,383,696
DPS	Disabled Surviving Spouse	0	0	0	0	0	0	0	0	41,190
DV1	Disabled Veterans 10%-29%	14,500	0	77,000	34,000	150,000	29,000	772,256	829,270	829,270
DV1S	Disable Veteran Surviving Spouse 10%-29%	0	0	10,000	0	10,000	0	25,000	30,000	30,000
DV2	Disabled Veterans 30%-49%	0	12,000	30,000	48,000	100,500	54,000	805,060	817,670	817,670
DV2S	Disabled Veteran Surviving Spouse 30%-49%	0	0	0	0	0	0	7,500	7,500	7,500
DV3	Disabled Veterans 50%-69%	10,000	0	50,000	70,000	102,000	52,000	778,036	828,000	828,000
DV3S	Disabled Veteran Surviving Spouse 50%-69%	0	0	0	0	10,000	0	30,000	30,000	30,000
DV4	Disabled Veterans 70%-100%	72,000	12,000	94,810	86,650	323,700	82,780	2,770,872	2,828,062	2,828,062
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	0	24,000	12,000	106,290	0	312,990	322,290	322,290
DVHS	Disabled Veteran Homestead	538,077	53,260	1,764,579	1,401,650	3,507,547	702,556	23,518,300	26,256,861	26,256,861
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	0	67,020	0	206,217	0	711,187	866,137	866,137
EX	Exempt	351,010	10,940	11,658,480	4,065,160	16,483,560	564,730	44,622,253	44,622,253	44,622,253
EX (Prorated)	Exempt (Prorated)	0	12,367	16,994	0	9,850	0	54,717	54,717	54,717
EX-XG	Primarily Charitable functions	0	0	170,920	211,820	239,320	145,320	1,089,550	1,089,550	1,089,550
EX-XU	Misc. Exempt	0	0	0	0	0	0	2,154,050	2,154,050	2,154,050
EX-XV	Other Exempt	3,922,480	6,390	6,515,610	3,046,600	6,795,350	2,620,830	33,263,862	33,263,862	33,263,862
EX-XV (Prorated)	Exempt (Prorated)	0	0	122,003	0	117,343	17,460	458,721	460,760	460,760
EX366	HB366 Exempt	6,791	580	5,770	4,210	31,420	2,450	196,908	196,908	196,873
HS	Homestead	0	0	0	0	0	0	26,503,521	0	0
OV65	Over 65	0	0	2,125,460	1,547,260	9,910,540	1,138,483	62,642,416	69,077,101	69,077,101
OV65S	OV65 Surviving Spouse	0	0	180,000	90,000	793,590	84,000	4,387,715	4,875,465	4,875,465
PC	Pollution Control	0	0	0	0	0	0	8,292,426	8,292,426	8,292,426
	OTHER DEDUCTION FROM MARKET VALUE									
	Loss due to Ag Value	1,377,880	1,604,350	1,380,720	3,789,009	6,384,428	507,640	5,350,604,476	894,848,91	894,848,911
	Loss due to Homestead Cap	522,155	69,754	641,155	576,072	3,391,166	1,090,526	19,519,834	19,519,834	19,519,834

EXEMPTIONS 2015								
	SCHOOLS	Charlotte	Jourdanton	Karnes City	Lytle	Pleasanton	Poteet	Somerset
AB	Abatement	0	0	0	0	0	0	0
CH	Charitable	0	12,000	0	0	69,890	0	0
DP	Disability	267,285	727,748	0	500,880	1,729,201	1,216,912	904,199
DPS	Disabled Surviving Spouse	0	0	0	0	10,000	0	0
DV1	Disabled Veterans 10%-29%	26,500	124,520	0	128,000	263,480	85,670	92,910
DV1S	Disable Veteran Surviving Spouse 10%-29%	0	10,000	0	0	5,000	5,000	1,558
DV2	Disabled Veterans 30%-49%	7,500	111,000	0	123,290	224,340	209,910	86,790
DV2S	Disabled Veteran Surviving Spouse 30%-49%	0	0	0	0	0	7,500	0
DV3	Disabled Veterans 50%-69%	32,000	72,000	0	131,640	261,538	133,040	75,390
DV3S	Disabled Veteran Surviving Spouse 50%-69%	10,000	0	0	0	20,000	0	0
DV4	Disabled Veterans 70%-100%	161,359	176,010	0	351,440	922,939	652,534	383,406
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	24,000	0	36,000	151,700	12,000	60,770
DVHS	Disabled Veteran Homestead	763,047	2,029,359	0	4,349,877	6,203,033	3,414,946	2,489,826
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	32,020	0	105,670	356,537	93,570	7,390
EX	Exempt	729,463	16,473,420	38,080	4,706,570	20,184,920	2,031,810	457,990
EX (Prorated)	Exempt (Prorated)	0	29,361	0	0	9,850	2,489	13,017
EX-XG	Primarily Charitable functions	0	170,920	0	211,820	239,320	467,490	0
EX-XU	Misc. Exempt	0	0	0	0	0	2,154,050	0
EX-XV	Other Exempt	4,643,392	7,698,905	1,248,865	4,662,100	9,682,380	4,774,720	553,500
EX-XV (Prorated)	Exempt (Prorated)	0	126,097	0	46,427	174,974	22,213	58,719
EX366	HB366 Exempt	36,161	60,692	41,763	5,812	90,921	3,460	1,220
HS	Homestead	10,185,263	29,875,235	600,000	24,128,095	84,905,701	38,606,597	21,972,063
OV65	Over 65	1,211,804	6,555,806	170,000	2,889,731	11,281,683	4,624,700	2,075,342
OV65S	OV65 Surviving Spouse	100,000	503,429	0	130,000	915,187	303,750	107,199
PC	Pollution Control	778,000	7,199,630	0	0	314,796	0	0
	OTHER DEDUCTION FROM MARKET VALUE							
	Loss due to Ag Value	153,121,217	197,185,546	29,094,528	30,748,420	313,193,600	152,918,149	18,587,451
	Loss due to Homestead Cap	855,954	2,361,739	95,666	1,678,522	8,498,272	4,121,552	1,908,129

Protest and Notice Summary			
	2013	2014	2015
No Show	21	29	30
Settled	473	192	389
Withdrawn	0	0	3
Pending	0	3	0
No Change	1929	167	729
Total	2,423	391	1151
% Inquiries to Notices Mailed	10.88%	2.0	4%
Protest Filed			
Cancelled/No Show	298	191	242
Settled	872	826	1238
ARB Decision	23	20	22
Withdrawn	556	453	836
Pending Arbitration		0	0
No Change	101	91	72
Total	1850	1581	2410
% Formal Protests to Notices Mailed	8.3	3%	8%
Notices Mailed	22,26	49,18	28,598
Customer Assistance			
Office Walk-ins (that signed in)	2,578	2,129	2,351