



**ATASCOSA CENTRAL APPRAISAL DISTRICT**

**2017 ANNUAL REPORT**

# Atascosa Central Appraisal District

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

February 26, 2018  
TO: All Entities  
RE: Annual Report 2017

Enclosed with this letter, you will find the Annual Report of Atascosa Central Appraisal District (ACAD) for 2017. 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. The ACAD works with the State Comptrollers' Office, Property Tax Assistance Division, to ensure that school districts receive accurate appraisal values, 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 2017 Property Value Study that is conducted bi-annually by the State Comptrollers' Office, Property Tax Assistance Division. The Property Value Study found that the ACAD is below value and outside of the Confidence Interval Level in Pleasanton, Poteet and Lytle Independent School Districts. The District was below value but within the Confidence Interval Level in Jourdanton and Somerset Independent School Districts and those school districts have been given a one year "Grace Period" for the Appraisal District to adjust the values. The Property Tax Division was able to obtain numerous sales throughout the county that were not made available to ACAD by either the property owners or the local Real Estate Agents. ACAD has obtained some of the sales data through the appeal process and Public Information Requests made by the Law Firms appealing on behalf of the school districts. This data is indicating that the sales activity within Atascosa County continues to increase and that the market is appreciating at a greater level than the ACAD's available data indicated. The ACAD will have to adjust values throughout the county in order to adjust to the indicated local market for 2018.

I hope that you will find this report to be informative. Thank you for your continued support, if you have any questions or concerns, please do not hesitate to contact me at 830-569-8326.

Please visit our website at [atascosacad.com](http://atascosacad.com)

Sincerely,



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

ATASCOSA CENTRAL APPRAISAL DISTRICT

**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

**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. Rodriquez	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**

	<b>2015</b>	<b>2016</b>	<b>2017</b>
CITY OF CHARLOTTE	1,632	1,632	1,635
CITY OF CHRISTINE	1,568	1,568	1,565
CITY OF JOURDANTON	2,556	2,556	2,529
CITY OF LYTLE	1,305	1,305	1,344
CITY OF PLEASANTON	5,592	5,592	5,737
CITY OF POTEET	1,629	1,629	1,641
FMLR	54,060	54,060	58,989
ATASCOSA COUNTY	54,074	54,074	59,014
CHARLOTTE ISD	6,316	6,316	7,825
JOURDANTON ISD	11,204	11,204	13,247
KARNES CITY ISD	4,430	4,430	4,895
LYTLE ISD	3,764	3,764	3,864
PLEASANTON ISD	18,619	18,619	19,184
POTEET ISD	6,630	6,630	6,767
SOMERSET ISD	4,376	4,376	4,450
EVERGREEN WATER DISTRICT	54,070	54,070	59,012

**2017 CERTIFIED TOTALS ATASCOSCA CENTRAL APPRAISAL DISTRICT**

State Code	Description	COUNT	Acres	New Market Value	Market Value
A	SINGLE FAMILY RESIDENCE	13,212		\$23,052,508	\$975,095,038
B	MULTIFAMILY RESIDENCE	152		\$7,573,910	\$50,620,230
C	VACANT LOT	4,478		\$46,860	\$47,204,598
D1	QUALIFIED OPEN-SPACE LAND	8,304	691,782.7943	\$0	\$1,030,870,336
D2	IMPROVEMENTS ON QUALIFIED OPENS	908		\$761,340	\$12,426,184
E	RURAL LAND, NON QUALIFIED OPENS	7,004	45,724.5114	\$14,570,600	\$540,389,814
F1	COMMERCIAL REAL PROPERTY	1,606		\$8,420,790	\$317,155,847
F2	INDUSTRIAL & MANUFACTURINGREAL PROPERTY	22		\$0	\$38,783,170
G1	OIL AND GAS	18,161		\$0	\$685,780,216
J1	WATER SYSTEMS	1		\$0	\$7,860
J2	GAS DISTRIBUTION SYSTEMS	6		\$0	\$769,670
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	58		\$0	\$103,788,990
J4	TELEPHONE COMPANY (INCLUDINGCO-OP)	98		\$0	\$15,481,770
J5	RAILROAD	50		\$0	\$26,907,060
J6	PIPELAND COMPANY	205		\$0	\$110,454,100
J7	CABLE TELEVISION COMPANY	39		\$0	\$2,900,680
J8	OTHER TYPE OF UTILITY	27		\$0	\$8,138,950
J9	RAILROAD ROLLING STOCK	1		\$0	\$5,143,560
L1	COMMERICAL PERSONAL PROPERTY	1,759		\$0	\$152,213,720
L2	INDUSTRIAL & MANUFACTURINGPERSONAL PROPERTY	376		\$0	\$620,344,960
M1	TANGIBLE OTHER PERSONAL. MOBILE HOME	1,980		\$4,256,090	\$41,121,167
O	RESIDENTIAL INVENTORY	168		\$184,190	\$2,704,160
S	SPECIAL INVENTORY TAX	30		\$0	\$11,516,710
X	TOTALLY EXEMPT PROPERTY	4,558		\$19,621,440	\$108,815,070
<b>TOTALS</b>			<b>737,507.3057</b>	<b>\$78,487,728</b>	<b>\$4,903,490,300</b>

**CAD NEW CONSTRUCTION DETAIL**

	Property	New Value
2015	3041	\$100,546,110
2016	3264	\$73,932,222
2017	1826	\$77,914,898

**CERTIFIED MARKET VALUE TOTALS (\$)**

	2015	2016	2017
CITY OF CHARLOTTE	85,349,294	70,287,832	70,034,892
CITY OF CHRISTINE	8,448,934	9,197,074	9,252,354
CITY OF JOURDANTON	227,404,346	208,664,414	220,321,708
CITY OF LYTLE	127,332,930	127,088,124	134,478,522
CITY OF PLEASANTON	651,251,514	646,371,295	673,697,135
CITY OF POTEET	77,879,756	82,546,929	84,249,163
FMLR	5,350,604,476	4,760,255,724	4,902,459,579
ATASCOSA COUNTY	5,356,806,276	4,766,260,890	4,903,490,300
CHARLOTTE ISD	484,053,652	400,862,906	418,109,263
JOURDANTON ISD	1,178,530,632	1,034,683,847	1,083,397,869
KARNES CITY ISD	192,141,467	122,715,291	169,761,464
LYTLE ISD	276,512,560	281,043,554	294,985,563
PLEASANTON ISD	2,599,171,980	2,202,679,454	2,194,471,242
POTEET ISD	462,476,792	540,585,730	562,398,854
SOMERSET ISD	160,366,541	179,950,559	179,232,976
EVERGREEN WATER DISTRICT	5,345,680,096	4,761,073,380	4,903,447,940

**NET TAXABLE VALUE (\$)**

	2015	2016	2017
CITY OF CHARLOTTE	78,534,401	63,569,610	63,347,620
CITY OF CHRISTINE	6,667,293	7,164,835	7,281,568
CITY OF JOURDANTON	202,457,825	183,526,009	188,197,675
CITY OF LYTLE	112,350,499	112,435,778	116,262,283
CITY OF PLEASANTON	602,557,193	597,324,508	621,046,743
CITY OF POTEET	70,787,981	74,405,277	75,720,037
FMLR	4,222,756,501	3,557,535,947	3,683,946,337
ATASCOSA COUNTY	4,245,452,759	3,579,605,640	3,701,009,119
CHARLOTTE ISD	311,124,707	229,275,861	245,808,791
JOURDANTON ISD	906,971,195	764,354,138	804,528,229
KARNES CITY ISD	160,852,565	91,311,206	138,023,784
LYTLE ISD	201,578,266	205,934,323	216,311,693
PLEASANTON ISD	2,139,462,718	1,736,547,386	1,736,463,896
POTEET ISD	246,614,730	261,205,040	271,629,225
SOMERSET ISD	110,529,672	119,185,504	122,228,591
EVERGREEN WATER DISTRICT	4,218,901,728	3,560,307,398	3,687,095,327





<b>EXEMPTIONS 2017</b>										
		<b>Charlotte</b>	<b>Christine</b>	<b>Jourdanton</b>	<b>Lytle</b>	<b>Pleasanton</b>	<b>Poteet</b>	<b>FMLR</b>	<b>Atascosa County</b>	<b>Evergreen WD</b>
AB	Abatement	0	0	0	0	0	0	0	0	0
CH	Charitable	0	0	12,000	0	21,500	0	92,230	92,230	92,230
DP	Disability		0	0	0	0	0	0	0	13,826,545
DPS	Disabled Surviving Spouse	0	0	0	0	0	0	0	0	44,887
DV1	Disabled Veterans 10%-29%	14,500	0	77,000	39,000	131,000	17,000	720,548	744,700	744,700
DV1S	Disable Veteran Surviving Spouse 10%-29%	0	0	10,000	0	5,000	0	23,360	25,000	25,000
DV2	Disabled Veterans 30%-49%	0	24,000	34,500	48,000	130,500	34,500	811,710	823,710	823,710
DV2S	Disabled Veteran Surviving Spouse 30%-49%	0	0	0	7,500	0	0	7,500	7,500	7,500
DV3	Disabled Veterans 50%-69%	10,000	0	70,000	70,000	128,000	42,000	815,330	847,130	847,130
DV3S	Disabled Veteran Surviving Spouse 50%-69%	0	0	0	0	10,000	0	40,000	40,000	40,000
DV4	Disabled Veterans 70%-100%	72,000	12,000	159,060	86,650	479,370	149,880	3,355,726	3,411,626	3,411,626
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	0	24,000	0	106,290	0	284,730	292,390	292,390
DVHS	Disabled Veteran Homestead	589,570	48,090	1,882,871	1,419,150	4,457,667	814,758	26,481,067	29,892,428	29,692,428
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	0	79,920	102,580	491,120	0	1,775,080	2,135,120	2,135,120
EX	Exempt	311,880	13,130	15,466,200	4,422,580		603,550	50,987,225	50,987,225	50,987,225
EX (Prorated)	Exempt (Prorated)	0	23	1,094	0	24,563	0	23	23	23
EX-XG	Primarily Charitable functions	0	0	169,510	201,150	671,090	146,730	1,520,040	1,520,040	1,520,040
EX-XU	Misc. Exempt	0	0	0	0	75,000	0	2,229,050	2,229,050	2,229,050
EX-XV	Other Exempt	3,983,730	6,990	9,184,540	5,877,720	8,498,740	3,824,750	53,022,902	53,022,902	53,022,902
EX-XV (Prorated)	Exempt (Prorated)	0	2,230	21,697	608,498	9,428	21,069	673,764	673,764	673,764
EX366	HB366 Exempt	1,870	180	2,960	2,740	6,600	2,800	289,440	289,836	289,836
HS	Homestead	0	0	0	0	0	0	26,809,916	0	0
OV65	Over 65	0	0	2,393,475	1,609,895	11,268,101	1,284,000	68,909,557	75,281,650	75,281,650
OV65S	OV65 Surviving Spouse	0	0	40,000	70,000	334,910	24,000	1,862,020	2,001,020	2,001,020
PC	Pollution Control	0	0	0	0	0	0	13,410,880	13,410,880	13,410,880
	<b>OTHER DEDUCTION FROM MARKET VALUE</b>									
	Loss due to Ag Value	1,369,720	1,662,100	1,381,580	3,441,281	6,099,320	704,840	952,795,814	953,116,424	953,116,424
	Loss due to Homestead Cap	334,002	202,043	1,114,720	209,489	1,193,576	859,249	11,636,533	11,636,533	11,636,533

<b>EXEMPTIONS 2017</b>								
	<b>SCHOOLS</b>	<b>Charlotte</b>	<b>Jourdanton</b>	<b>Karnes City</b>	<b>Lytle</b>	<b>Pleasanton</b>	<b>Poteet</b>	<b>Somerset</b>
AB	Abatement	0	0	0	0	0	0	0
CH	Charitable	0	12,000	0	0	80,230	0	0
DP	Disability	246,456	540,302	0	521,130	1,679,833	1,034,563	821,631
DPS	Disabled Surviving Spouse	0	0	0	0	10,000	0	0
DV1	Disabled Veterans 10%-29%	14,500	131,480	0	99,000	261,130	75,720	83,292
DV1S	Disable Veteran Surviving Spouse 10%-29%	0	10,000	0	5,000	0	0	1,560
DV2	Disabled Veterans 30%-49%	17,286	120,000	0	101,520	248,320	217,870	86,840
DV2S	Disabled Veteran Surviving Spouse 30%-49%	0	0	0	7,500	0	0	0
DV3	Disabled Veterans 50%-69%	10,000	104,000	0	122,000	290,790	135,640	54,560
DV3S	Disabled Veteran Surviving Spouse 50%-69%	10,000	0	0	0	20,000	10,000	0
DV4	Disabled Veterans 70%-100%	172,540	251,087	0	396,980	1,146,833	731,230	508,240
DV4S	Disabled Veteran Surviving Spouse 70%-100%	0	24,000	0	24,000	162,518	25,620	24,000
DVHS	Disabled Veteran Homestead	1,027,610	2,116,380	0	4,579,786	6,881,198	4,406,190	3,274,159
DVHSS	Disabled Veteran Homestead Surviving Spouse	0	176,000	0	160,080	1,008,740	100,560	97,700
EX	Exempt	447,445	20,364,930	36,690	5,095,180	22,373,440	2,296,640	372,900
EX (Prorated)	Exempt (Prorated)	0	23	0	508,498	0	0	2,354
EX-XG	Primarily Charitable functions	0	169,510	0	201,150	671,090	478,290	0
EX-XU	Misc. Exempt	0	75,000	0	0	0	2,154,050	0
EX-XV	Other Exempt	4,709,146	10,304,128	1,340,788	8,025,750	11,207,690	16,569,070	866,330
EX-XV (Prorated)	Exempt (Prorated)	0	4,653	0	608,498	24,119	25,480	0
EX366	HB366 Exempt	45,832	143,113	43,245	2,800	90,543	5,100	2,870
HS	Homestead	10,424,599	30,180,197	575,000	24,274,095	85,797,279	39,525,909	22,778,284
OV65	Over 65	1,421,462	7,242,379	150,000	3,004,941	12,236,296	5,375,398	2,271,456
OV65S	OV65 Surviving Spouse	10,000	122,539	20,000	108,700	391,820	90,533	70,310
PC	Pollution Control	0	7,706,080	0	0	5,704,800	0	0
	<b>OTHER DEDUCTION FROM MARKET VALUE</b>							
	Loss due to Ag Value	153,283,698	196,947,251	29,508,103	30,175,135	303,547,130	214,818,941	24,725,057
	Loss due to Homestead Cap	459,898	<b>2,124,588</b>	63,854	1,156,625	4,,173,547	2,692,825	965,196

<b>Protest and Notice Summary</b>			
	2015	2016	2017
No Show	30	24	0
Settled	389	418	289
Withdrawn	3	71	2
Pending	0	0	0
No Change	729	1,227	2092
<b>Total</b>	<b>1,151</b>	<b>1740</b>	<b>2383</b>
% Inquires to Notices Mailed	4%	6%	4%
<b>Protest Filed</b>			
Cancelled/No Show	242	195	175
Settled	1,238	1198	1,658
ARB Decision	22	48	17
Withdrawn	836	495	346
Pending Arbitration	0	0	0
No Change	72	87	88
<b>Total</b>	<b>2,410</b>	<b>2,023</b>	<b>2,284</b>
% Formal Protests to Notices Mailed	8%	7%	4%
<b>Notices Mailed</b>	<b>28,598</b>	<b>26,317</b>	<b>54,022</b>
<b>Customer Assistance</b>			
Office Walk-ins (that signed in)	2,351	1,557	1,973