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MAY 25 2018

Petition Challenging Appraisal Records

Case No. \_\_\_\_\_

LA SALLE COUNTY  
CENTRAL APPRAISAL DISTRICT

This petition is brought before the Appraisal Review Board of La Salle County Central Appraisal District

County, Texas to challenge the appraisal records for tax year 2018. Taxing unit La Salle County

101 Courthouse Square Suite #315 Cotulla, Texas 78014  
Address

Taxing unit challenges the following with respect to the property, category of property or geographical area described below:

- the level of appraisals of any category of property in the district or in any geographical area in the district, but not the appraised value of a single taxpayer's property;
- an exclusion of property from the appraisal records;
- a grant in whole or in part of a partial exemption;
- a determination that land qualifies for appraisal as provided by Texas Code Chapter 23, Subchapter C, D, E or H; or
- failure to identify the taxing unit as one in which a particular property is taxable.

Describe the property, category of property or geographical area involved in this challenge.

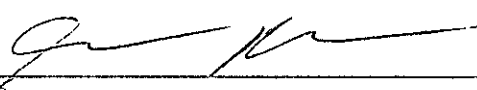
Texas Comptroller of Public Accounts Category G-1

Briefly explain why the challenge is necessary.

The County has reviewed Line Item G valuations from 2014 through 2017 Dimmit and Webb Counties along with the corresponding relationships and trends associated with severance taxes, oil and gas production, and other metrics. The county has also compared LCAD's detailed appraisal roll with reported drilling permits, wells, and leases from the Texas Railroad Commission. In all instances, the declining trend in LCAD's assessed values are in stark contrast to the valuations observed in surrounding Counties.

Hon. Joel Rodriguez, Jr.                      La Salle County Judge                      La Salle County  
 Name    Title    Taxing Unit Name

sign here

  
Signature

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**LASALLE COUNTY CHALLENGE PETITION PURSUANT TO  
SECTION 41.03 TEXAS PROPERTY TAX CODE**

**TO THE HONORABLE MEMBERS OF THE LASALLE COUNTY APPRAISAL  
DISTRICT'S APPRASIAL REVIEW BOARD:**

Now comes LaSalle County, Texas Petitioner ("County"), a County functioning as such under the laws of the State of Texas, and files this Challenge Petition with the LaSalle County Appraisal District's ("LCAD") Appraisal Review Board ("ARB") pursuant to Section 41.03 of the Texas Property Tax Code.

The County challenges, within the time frame required by Section 41.04 of the Texas Property Tax Code, the "level of appraisals" of a category of property within the jurisdiction of the LCAD. Specifically, LaSalle County challenges the total market values that LCAD has placed on mineral properties within the County for the tax years 2015 through 2017, and particularly mineral properties classified by the Texas Comptroller of Public Accounts as Line Item G - Real Property: Oil and Gas, Minerals and Other Subsurface Interests. The County has reviewed Line Item G valuations from 2014 through 2017 in Dimmit and Webb Counties along with the corresponding relationships and trends associated with severance taxes, mineral production, and other metrics. The County has also compared LCAD's detailed appraisal roll with reported drilling permits, wells, and leases from the Texas Railroad Commission. In all instances, the declining trend in LCAD's assessed values are in stark contrast to the valuations observed in surrounding Counties.

Based on the above, The County requests that the ARB schedule a hearing in accordance with Section 41.05 of the Texas Property Tax Code on this challenge at its earliest convenience.

Respectfully submitted,

  
Hon. Joel Rodriguez  
LaSalle County Judge