

# **LA SALLE COUNTY APPRAISAL DISTRICT**



## **Annual Appraisal Report**

**2019**







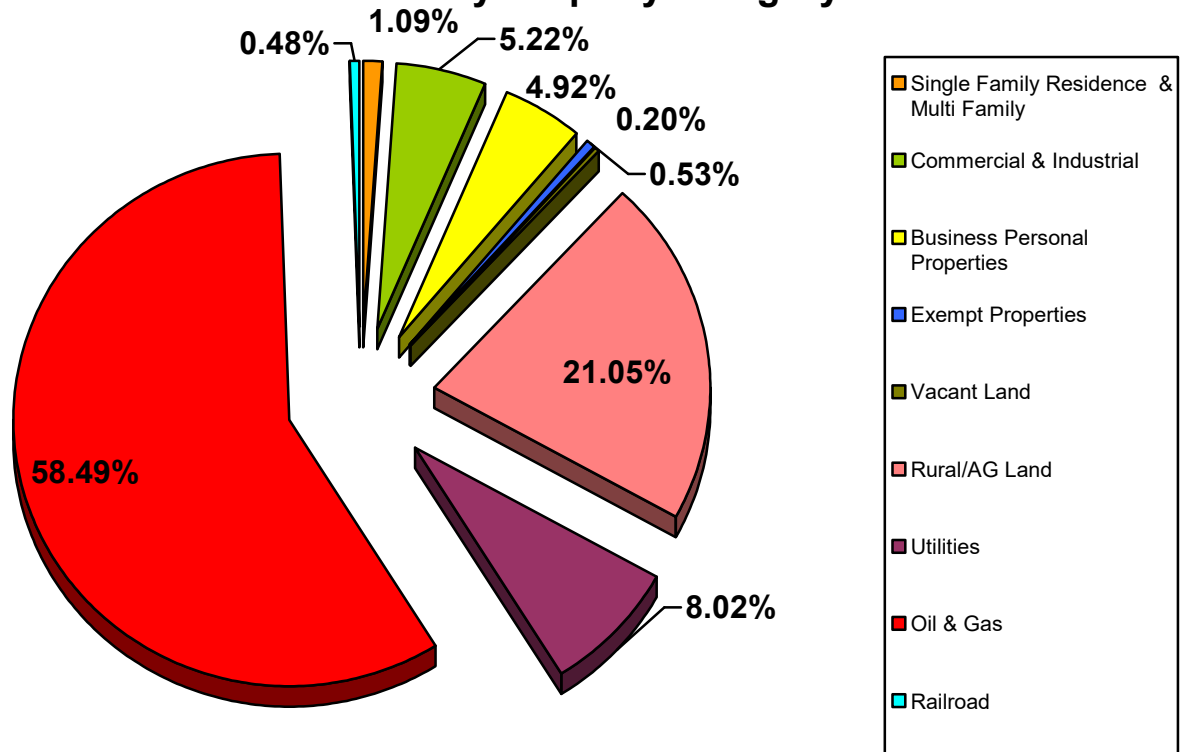




## Market and Taxable Value

The 2019 Market Value Distribution by Property Category chart below illustrates that the top three property categories are Oil & Gas, Rural/Ag Land, and Utilities. These three categories represent over 88% of the District's market value.

**Market Value Distribution by Property Category**

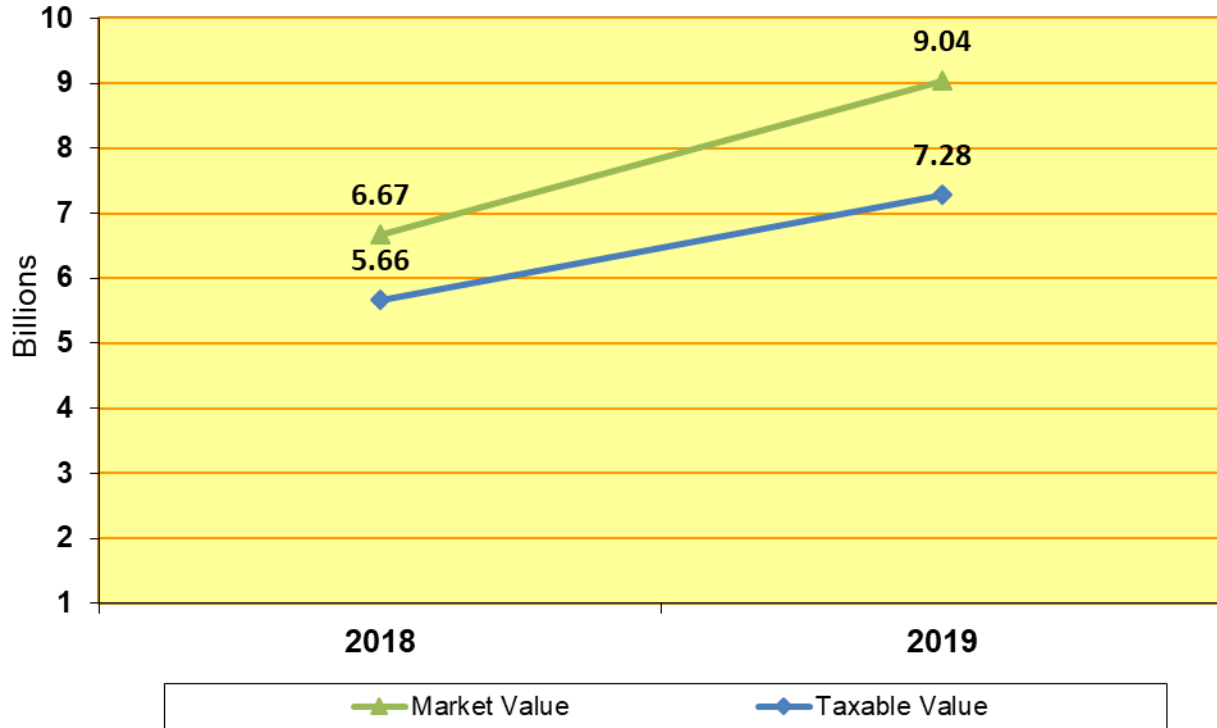


**2019 Total Market Value \$ 9,038,425,774**

\*Certified Value as of July 24, 2019 (La Salle County)

The graph below provides a 2-year comparison of the District's overall market and taxable value. As the District moves forward, additional years will be added in order to assess the historical trend of market and taxable values in La Salle County. The graph illustrates that both the market and taxable value have risen, and also demonstrates that the dispersion, which is non-taxable value, is also increasing. Total market value over the period of time illustrated below indicates an increase of 35.49% from 2018 to 2019.

### Market Value - vs - Taxable Value



La Salle County (G3) Certified Grand Totals as of July 24, 2019

The table below summarizes the 2019 market and taxable values for each taxing entity which were certified on 7/24/19.

| Total Value by Taxing Entity             |               |               |
|--|---------------|---------------|
| Taxing Entity                            | Market        | Taxable       |
| La Salle County                          | 9,038,425,774 | 7,277,618,668 |
| City of Cotulla                          | 218,927,234   | 191,697,131   |
| City of Encinal                          | 30,494,517    | 24,774,205    |
| Cotulla ISD                              | 8,359,109,129 | 6,717,783,036 |
| Dilley ISD                               | 672,563,165   | 533,676,720   |
| Wintergarden Water Conservation District | 9,031,176,864 | 7,279,195,889 |



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## **Property Tax Division**

To ensure compliance with applicable state laws and recognized appraisal standards, the Property Tax Assistance Division (PTAD) of the Comptroller's Office conducts two separate reviews which assess the District's performance with regard to appraised value and overall operations. These reviews are known as the Property Value Study (PVS) and the Methods and Assistance Program (MAP) Review. Both are conducted biennially, in alternating years, with the PVS completed every odd numbered year, and the MAP Review every even numbered year. Based on the results of the Property Value Study conducted in 2017, the District met all requirements and received local value certification. Results of the 2017 PVS are available at <https://comptroller.texas.gov/taxes/property-tax/pvs/2017f/142index.php>.

The Comptroller of Public Accounts will be performing a Property Value Study for the District in the Fall of 2019.

The District's most recent MAP Review was completed in 2018. The ratings for the District's 2018 review have been published, and the results for the 2018 review were "PASS" for one of the mandatory requirements, and "FAIL" for three of the mandatory requirements, "MEETS ALL" for taxpayer assistance, and "UNSATISFACTORY" for governance, operating procedures, and appraisal standards, procedures and methodology.

2018 Map results may be found here:

<https://comptroller.texas.gov/taxes/property-tax/map/2018/index.php>