

LA SALLE COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT FOR 2017

The LA SALLE County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of La Salle County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The local taxing units such as your County, School, Cities, Hospital District, and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. The La Salle CAD serves the following taxing units:

Entity:	Market Value	Taxable Value
Cotulla ISD	5,140,426,660	4,162,583,380
City of Cotulla	183,852,750	41,390,360
City of Encinal	22,103,410	17,120,660
La Salle County	5,468,803,555	4,430,835,560
Dilley ISD	322,046,080	245,444,670
Winter Garden WCD	5,462,511,470	4,434,577,510

The District maintains approximately 56,405 parcels with property types of residential, commercial, business, utilities, and pipelines.

Exemption Data: The district has various exemptions for which taxpayers may qualify, such as the standard residential homestead exemption and the over-65 residential homestead exemption. You may only apply for residence homestead on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county. This can transfer to the new county in which you reside.

EXEMPTION DATA:

ENTITY	HOMESTEAD	OVER-65 OR DISABLED
City of Cotulla	0	5,000
Cotulla ISD	25,000	10,000
La Salle County	3,000	10,000
Winter Water District	0	0

DISABLED VETERANS	AMOUNT	PERCENTAGE
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DV1	5,000	29%
DV2	7,500	49%
DV3	10,000	69%
DV4		
DVHS	12,000 TOTALLY EXEMPT	100%

The DVHS applies only to the General Homestead Exemption

2017 TAX RATES PER ENTITY PER \$100 OF VALUE

City of Cotulla	0.74229
City of Encinal	0.679100
Wintergarden Water District	0.0040
Dilley ISD	1.5713
Cotulla ISD	1.31631
La Salle County	0.719617

We work with our taxpayers to maximize the collections for the entities. For delinquent taxes, the District offers a plan that taxpayers may pay in monthly payments. The District offers a plan that allows property owners to pay monthly payments for the upcoming year and this money is placed in an escrow account and held until the year's taxes become due, as long as the first payment is made prior to January 1. Payments may also be submitted by debit or credit cards.

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771, there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than the normal time period. We will work with our farmers and ranchers during the drought.

The PROPERTY VALUE STUDY

The property value study is conducted by the State Comptroller's Office to estimate the taxable property value in each school district and to measure the performance of appraisal districts. If the appraisal district is within a 5% margin of error, the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid.

RATIO STUDY ANALYSIS FOR 2015

CATEGORY	ISD	RATIO
Single Family Residences	79,029,345	0
Vacant Lots	4,881,207	0
Rural Land	59,109,467	0
Commercial	149,925,670	0