

## JOINT AGENDA POSTING

The Commissioners Court of LaSalle County, Texas will convene in a joint meeting with the Cotulla City Council, the Encinal City Council, and the Cotulla Independent School District on the 17<sup>th</sup> day of September, 2013, at 1:30 p.m. at the LaSalle County Emergency Operations Center, 247 Mars Drive, Cotulla, Texas to discuss and take possible action on items of mutual concern. These items include:

1. Discussion and possible action regarding a resolution of the City of Cotulla and the County of LaSalle, to the LaSalle County Appraisal District (LCAD) to request prompt remedial action by the LCAC on the following matters:
  - a. Consistent failure by the LCAD to timely identify and properly appraise tangible assets, improvements to real property, capital infrastructure related to oil and gas mineral interest, and mineral interest transfers by lease, deed or assignment on a reliable, consistent basis.
    - i. As an example, properties in the Las Palmas area are still being significantly undervalued, despite readily available comparable sales, building permits, and other information useful to the appraisal process.
    - ii. Inconsistent appraisals of similarly situated properties, resulting in uneven and unequal taxation.
    - iii. Encinal is concerned about property either omitted or added as a supplemental value to appraised rolls, and inaccurate property status, such as homestead exemptions in annexed properties and reported new permitted businesses, preventing accurate budgeting or planning.
  - b. Chronic backlog on entry of information provided to the LCAD by the City and County, including:
    - i. Property deed transactions, based upon public filing information in the office of the LaSalle County Clerk.
    - ii. Building permit information provided to the LCAD by the City of Cotulla.
    - iii. Tier-Two Hazmat reports filed with the office of the County Judge reflecting capital improvements to real property related to oil and gas development.
  - c. Need for better coordination between the governmental entities dependent upon the LCAD for prompt and accurate tax rolls.
    - i. Current appraisal rolls are not certified to any more than 80% accuracy, resulting in lost ad valorem tax revenues to the City and County, as well as increased tax burden on taxpayers.
    - ii. Better utilization of commonly shared computer equipment and software, such as True Automation, to facilitate more time efficient and factually accurate tax appraisals.

- iii. Better access to public information maintained by LCAD. Taxing entities now being required to file Open Records requests to obtain information.
  - d. Need for re-evaluation of mineral appraisal methods to capture not only mineral values, but enhanced capital investments in the form of storage tanks, transmission and collection pipelines, pumping stations, railroad marshaling yards and truck-based transportation infrastructure and rolling stock.
  - e. Need for better staffing and comprehensive training of LCAD personnel
- 2. Discussion of Resolution and possible action regarding a formal Resolution from the City of Cotulla City Council and the Commissioners Court of LaSalle County, Texas calling for the LaSalle County Appraisal District to address identified concerns.
- 3. Discussion and possible action to address 2013-2014 Appraisal/Tax Rolls.
- 4. Discussion and possible action on the proposed 2013-2014 LCAD budget.