

# Lee Central Appraisal District



## 2017 Annual Report

## General Information

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

Property taxes must be equal and uniform

Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.

Each property must have a single appraised value.

All property is taxable unless federal or state law exempts it from taxation.

Property owners have the right to reasonable notice of increases in the appraised value of their property.

The Lee Central Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property with county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

## **Governance**

The appraisal district is governed by a Board of Directors whose primary responsibilities include the following:

- Establish the district's office
- Appoint the Chief Appraiser
- Approve the district's budget annually
- Contract for necessary services
- Appoint the Appraisal Review Board
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Approve contracts with appraisal firms to perform appraisal services for the district
- Other statutory duties

To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment. Members of the Board of Directors will serve two-year terms beginning in January of even-numbered years.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be certified (or actively working toward certification) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the Board of Directors. To serve on the ARB, an individual must be a resident of the appraisal district and must have resided in the district for at least two years. The Lee County Appraisal Review Board (ARB) is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the chief appraiser to aide him in determining typical practices and standards for agricultural activities in the district.

## **Taxing Units**

The district is responsible for establishing and maintaining approximately 45,944 parcels that include residential, mobile homes, commercial, agricultural/rural land, industrial properties, business personal property & oil & gas mineral interests covering 629 square miles within Lee Central Appraisal District's jurisdiction.

Following are those taxing jurisdictions with territory located in the district:

- Austin Community College
- City of Giddings
- City of Lexington
- Dime Box ISD
- Elgin ISD
- Giddings ISD
- Lexington ISD
- Lee County
- Lee County Road / Bridge
- Lee County FWD #1
- Cummins Creek WCD

## **Discovery and Valuation**

In order to make a valuation, the staff must first identify new properties. This is done by field reviews, viewing aerial photography, scouring local government records such as building permits, sales letters, local realtor information or locating advertisements in the newspaper.

The staff must then collect data by visiting new and existing properties. The staff assesses the value of new structures, as well as assesses depreciation and the value of any new additions to existing structures. Additionally appraisers must classify the quality of the construction by examining features such as rooflines, add-ons, construction type such as brick or wood, etc. Data regarding sales and building prices must also be collected.

These values must be entered into the automated system along with changes in property parcel sizes and exemptions received from homeowners, the elderly, disabled veterans, charitable or religious organizations, and agricultural productivity valuation.

Then the data must be analyzed following the mass appraisal standards of the USPAP. Properties are grouped by school district, subdivision, town and neighborhood. Questions such as 'does the LCAD value match recent sales values?' must be answered. Value is then assessed to as close to 100% of market value as possible (per state law). If this is not the case, then an analysis must be done to determine the reason the values are not within an acceptable range. Once this is determined, further adjustments are made according to existing professional standards.

## Legislative Changes

Lee Central Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, LCAD responds in a timely manner updating records, forms and/or procedures.

## Property Categories Appraised

The appraisal district is responsible for the appraisal of approximately 46,000 parcels. The following represents a summary of property categories appraised by the district for 2017:

<b>PTAD Classification</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family	3,201	290,762,955
B	Multi Family	80	13,013,893
C	Vacant Lot	760	11,362,317
D1	Qualified Ag Land	8,044	1,659,236,426
D2	Improvements on Qualified Ag Land	2,562	27,301,294
E	Non-Qualified Ag Land	5,156	497,286,823
F1	Commercial Real Prop.	856	124,132,580
F2	Industrial Real Prop.	66	16,488,836
G1	Oil & Gas	15,267	100,048,650
J1	Water Systems	1	3,470
J2	Gas Dist. System	5	588,310
J3	Electric Company	28	18,476,900
J4	Telephone Company	18	3,253,130
J5	Railroad	34	18,247,650
J6	Pipeline Company	327	12,841,180
J7	Cable Television Company	30	1,272,710
J8	Other Type of Utility	37	2,168,290
L1	Commercial Personal Prop.	1,229	93,550,890
L2	Industrial Personal Prop.	354	181,828,130
M1	Mobile Homes	1080	23,428,850
S	Special Inventory	11	1,583,730
X	Exempt Property	7,265	145,198,341

**Certified Values for All Jurisdictions**

<b>Entity</b>	<b>2016</b>			<b>2017</b>	
	<b>Market Value</b>	<b>Taxable Value</b>		<b>Market Value</b>	<b>Taxable Value</b>
Lee County Gen Fund	3,103,464,165	1,373,653,774		3,246,005,215	1,425,541,264
Lee Co. Road & Bridge	3,100,045,762	1,370,235,371		3,242,075,355	1,421,611,404
Dime Box ISD	349,424,298	117,198,376		360,388,605	114,700,133
Lexington ISD	1,143,326,867	407,303,449		1,205,901,274	414,103,581
Giddings ISD	1,591,973,037	716,015,790		1,659,447,676	757,880,870
City Of Giddings	371,355,623	300,969,045		386,974,396	312,408,761
City Of Lexington	61,377,622	46,165,454		70,964,901	49,940,764
Lee County FWD	13,696,210	8,984,818		14,602,910	9,822,859
Cummins Creek WCD	133,507,740	98,805,165		164,448,572	116,043,630
Elgin ISD	15,321,800	7,634,423		16,337,930	8,592,700
Austin Community College	15,321,800	7,504,593		16,337,930	8,350,800

**Average Value of Single Family Residence**

<b>Entity</b>	<b>2016</b>			<b>2017</b>	
	<b>Market Value</b>	<b>Taxable Value</b>		<b>Market Value</b>	<b>Taxable Value</b>
Lee County Gen Fund	126,169	124,500		136,764	134,018
Lee Co. Road & Bridge	126,169	124,500		136,764	134,018
Dime Box ISD	100,910	71,495		116,331	81,993
Lexington ISD	130,219	103,021		138,614	111,960
Giddings ISD	126,590	89,058		138,193	97,784
City Of Giddings	108,480	107,490		111,455	110,730
City Of Lexington	90,056	87,162		96,519	93,538
Lee County FWD	66,481	65,194		77,539	74,078
Cummins Creek WCD	183,564	182,925		205,703	203,873
Elgin ISD	160,320	134,755		163,636	138,636
Austin Community College	160,320	155,692		163,636	159,417

**Certified New Value for All Jurisdictions**

<b>Entity</b>	<b>2016</b>			<b>2017</b>	
	<b>Market Value</b>	<b>Taxable Value</b>		<b>Market Value</b>	<b>Taxable Value</b>
Lee County Gen Fund	24,191,211	22,681,307		24,397,930	23,475,540
Lee Co. Road & Bridge	24,191,211	22,681,307		24,397,930	23,475,540
Dime Box ISD	1,376,290	1,362,120		2,300,110	2,175,350
Lexington ISD	9,251,721	8,594,868		8,345,470	7,319,066
Giddings ISD	13,173,850	11,134,548		13,330,330	12,463,601
City Of Giddings	2,359,740	1,760,990		2,908,540	2,905,540
City Of Lexington	654,750	654,750		1,350,370	497,270
Lee County FWD	220,680	220,680		316,760	316,760
Cummins Creek WCD	3,161,000	171,440		995,450	995,450
Elgin ISD	389,350	372,280		422,020	422,020
Austin Community College	389,350	389,350		422,020	422,020

**Formal Protest Data**

	<b>2016</b>	<b>2017</b>
Filed	719	824
Withdrawn	109	76
Settled	432	570
No Showed	108	123
ARB Decision	66	33

**2017 Exemption Data  
Lee County General Fund**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	7	955,950	0	955,950
DP	122	1,361,709	0	1,361,709
DPS	1	12,000	0	12,000
DV1	7	0	42,000	42,000
DV1S	1	0	5,000	5,000
DV2	8	0	60,000	60,000
DV3	10	0	102,198	102,198
DV3S	1	0	10,000	10,000
DV4	113	0	961,840	961,840
DV4S	24	0	254,515	254,515
DVHS	56	0	7,911,424	7,911,424
DVHSS	6	0	560,661	560,661
EX	24	0	276,080	276,080
EX-XI	7	0	1,115,400	1,115,400
EX-XN	35	0	1,847,780	1,847,780
EX-XR	40	0	9,746,810	9,746,810
EX-XU	8	0	653,690	653,690
EX-XU (prorated)	0	0	0	0
EX-XV	587	0	129,775,600	129,775,600
EX-XV (prorated)	5	0	244,291	244,291
EX366	6,552	0	582,740	582,740
OV65	1762	19,971,619	0	19,971,619
OV65S	7	84,000	0	84,000
PC	1	410,600	0	410,600



**2017 Exemption Data  
Lee County Road & Bridge**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	7	955,950	0	955,950
DP	122	1,361,709	0	1,361,709
DPS	1	12,000	0	12,000
DV1	7	0	42,000	42,000
DV1S	1	0	5,000	5,000
DV2	8	0	60,000	60,000
DV3	10	0	102,198	102,198
DV3S	1	0	10,000	10,000
DV4	113	0	961,840	961,840
DV4S	24	0	254,515	254,515
DVHS	56	0	7,911,424	7,911,424
DVHSS	6	0	560,661	560,661
EX	24	0	276,080	276,080
EX-XI	7	0	1,115,400	1,115,400
EX-XN	35	0	1,847,780	1,847,780
EX-XR	40	0	9,746,810	9,746,810
EX-XU	8	0	653,690	653,690
EX-XU (prorated)	0	0	0	0
EX-XV	587	0	129,775,600	129,775,600
EX-XV (prorated)	5	0	244,291	244,291
EX366	6,552	0	582,740	582,740
OV65	1762	19,971,619	0	19,971,619
OV65S	7	84,000	0	84,000
PC	1	410,600	0	410,600

**2017 Exemption Data  
Dime Box ISD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	2	229,670	0	229,670
DP	18	0	106,884	106,884
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV3S	1	0	0	0
DV4	15	0	125,230	125,230
DV4S	2	0	24,000	24,000
DVHS	7	0	492,010	492,010
EX	4	0	89,980	89,980
EX-XI	5	0	1,076,850	1,076,850
EX-XN	4	0	162,180	162,180
EX-XR	4	0	1,302,350	1,302,350
EX-XV	60	0	6,814,300	6,814,300
EX-XV (prorated)	1	0	121,071	121,071
EX366	2,606	0	199,930	199,930
HS	356	1,392,575	8,247,039	9,639,614
OV65	168	0	1,438,608	1,438,608

**2017 Exemption Data  
Giddings ISD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	4	625,820	0	625,820
DP	62	0	473,596	473,596
DPS	1	0	10,000	10,000
DV1	2	0	10,000	10,000
DV2	2	0	15,000	15,000
DV3	5	0	54,000	54,000
DV4	43	0	371,940	371,940
DV4S	12	0	132,000	132,000
DVHS	22	0	2,611,037	2,611,037
DVHSS	2		189,633	189,633
EX	19	0	183,680	183,680
EX-XI	1	0	22,820	22,820
EX-XN	22	0	1,434,990	1,434,990
EX-XR	20	0	3,806,540	3,806,540
EX-XU	6		446,950	446,950
EX-XV	346	0	96,517,330	96,517,330
EX-XV (prorated)	2	0	90,409	90,409
EX366	4,611	0	433,250	433,250
HS	2,221	27,643,032	52,624,671	80,267,703
OV65	919	2,332,320	8,262,035	10,594,355
OV65S	3	9,000	30,000	39,000

**2017 Exemption Data  
Lexington ISD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	1	100,460	0	100,460
DP	42	0	324,502	324,502
DV1	5	0	32,000	32,000
DV1S	1	0	5,000	5,000
DV2	5	0	37,500	37,500
DV3	4	0	38,198	38,198
DV4	51	0	388,480	388,480
DV4S	10	0	86,515	86,515
DVHS	25	0	2,887,978	2,887,978
DVHSS	4	0	161,028	161,028
EX	1	0	2,420	2,420
EX-XI	1	0	15,730	15,730
EX-XN	9	0	250,610	250,610
EX-XR	16	0	4,637,920	4,637,920
EX-XU	2	0	206,740	206,740
EX-XV	181	0	26,443,970	26,443,970
EX-XV (prorated)	2	0	13,414	13,414
EX366	442	0	46,680	46,680
HS	1,553	0	36,966,680	36,966,680
OV65	666	3,133,624	5,790,808	8,924,432
OV65S	4	24,000	40,000	64,000
PC	1	410,600	0	410,600

**2017 Exemption Data  
City of Giddings**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	1	79,920	0	79,920
DV2	2	0	15,000	15,000
DV3	3	0	32,000	32,000
DV4	16	0	130,670	130,670
DV4S	9	0	108,000	108,000
DVHS	8	0	985,208	985,208
EX	7	0	77,390	77,390
EX-XI	1	0	22,820	22,820
EX-XN	12	0	772,970	772,970
EX-XR	2	0	273,990	273,990
EX-XU	1	0	100	100
EX-XV	193	0	61,259,790	61,259,790
EX-XV (prorated)	2	0	90,409	90,409
EX366	829	0	94,930	94,930
OV65	370	1,073,250	0	1,073,250
OV65S	1	3,000	0	3,000

**2017 Exemption Data  
City of Lexington**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	1	100,460	0	100,460
DV4	2	0	12,000	12,000
DVHS	1	0	109,540	109,540
EX-XI	1	0	15,730	15,730
EX-XN	3	0	116,390	116,390
EX-XU	2	0	206,740	206,740
EX-XV	69	0	16,944,120	16,944,120
EX-XV (prorated)	1	0	6,362	6,362
EX366	21	0	4,550	4,550
OV65	99	288,400	0	288,400

**2017 Exemption Data  
Lee County FWD #1**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	2	229,670	0	229,670
EX-XI	2	0	87,620	87,620
EX-XV	29	0	2,861,440	2,861,440
EX366	55	0	6,220	6,220

**2017 Exemption Data  
Cummins Creek WCD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV4	3	0	22,780	22,780
DVHS	2	0	301,404	301,404
EX	6	0	148,990	148,990
EX-XN	3	0	88,740	88,740
EX-XR	2	0	36,540	36,540
EX-XV	23	0	13,938,400	13,938,400
EX366	164	0	20,440	20,440

**2017 Exemption Data  
Elgin ISD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV4	4	0	27,160	27,160
DVHS	2	0	147,760	147,760
EX366	1	0	150	150
HS	32	0	800,000	800,000
OV65	9	0	90,000	90,000

**2017 Exemption Data  
Elgin ISD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV4	4	0	27,160	27,160
DVHS	2	0	217,760	217,760
EX366	1	0	150	150
HS	32	135,000	0	135,000
OV65	9	926,900	0	926,900

### Tax Rates By Jurisdiction For 2017

<b>JURISDICTION</b>	<b>ENTITY CODE</b>	<b>M&amp;O</b>	<b>I&amp;S</b>	<b>TOTAL</b>
Lee County Gen Fund	G144	\$0.48930	0.05100	\$0.54030
Lee Co. Road & Bridge	LRD	\$0.13970		\$0.13970
Dime Box ISD	SDB	\$1.17000	0.00000	\$1.17000
Lexington ISD	SLX	\$1.04000	0.17224	\$1.21224
Giddings ISD	SGI	\$1.10000	0.30000	\$1.40000
City Of Giddings	CGI	\$0.32680	0.18000	\$0.50680
City Of Lexington	CLX	\$0.49550		\$0.49550
Lee County FWD	WD1	\$0.25570		\$0.25570
Cummins Creek WCD	WD2	\$0.02110		\$0.02110
Elgin ISD	SEG	\$1.17000	0.37000	\$1.54000
Austin Community College	ACC	\$0.09000	0.01080	\$0.10080