

# Lee Central Appraisal District



## 2018 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 39,906 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 2018:

<b>PTAD Classification</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family	3,231	313,149,063
B	Multi Family	80	14,286,582
C	Vacant Lot	756	11,496,485
D1	Qualified Ag Land	8,089	1,696,892,513
D2	Improvements on Qualified Ag Land	2,568	27,066,568
E	Non-Qualified Ag Land	5,198	533,976,558
F1	Commercial Real Prop.	852	131,104,338
F2	Industrial Real Prop.	66	16,438,486
G1	Oil & Gas	14,990	108,439,730
J1	Water Systems	1	3,530
J2	Gas Dist. System	5	610,590
J3	Electric Company	29	19,741,220
J4	Telephone Company	21	2,917,450
J5	Railroad	34	19,363,880
J6	Pipeline Company	331	47,297,300
J7	Cable Television Company	24	582,500
J8	Other Type of Utility	10	12,821,570
L1	Commercial Personal Prop.	1,126	43,766,210
L2	Industrial Personal Prop.	356	144,011,980
M1	Mobile Homes	1083	24,145,020
S	Special Inventory	11	2,216,330
X	Exempt Property	7,135	154,682,820

**Certified Values for All Jurisdictions**

<b>Entity</b>	<b>2017</b>			<b>2018</b>	
	<b>Market Value</b>	<b>Taxable Value</b>		<b>Market Value</b>	<b>Taxable Value</b>
Lee County Gen Fund	3,246,005,215	1,425,541,264		3,329,172,698	1,462,332,559
Lee Co. Road & Bridge	3,242,075,355	1,421,611,404		3,325,010,723	1,458,170,584
Dime Box ISD	360,388,605	114,700,133		384,225,043	129,068,271
Lexington ISD	1,205,901,274	414,103,581		1,241,706,390	428,068,048
Giddings ISD	1,659,447,676	757,880,870		1,682,068,192	762,533,454
City Of Giddings	386,974,396	312,408,761		395,696,681	319,329,132
City Of Lexington	70,964,901	49,940,764		81,408,904	53,994,171
Lee County FWD #1	14,602,910	9,822,859		15,463,547	10,217,655
Cummins Creek WCD	164,448,572	116,043,630		128,746,123	80,002,747
Elgin ISD	16,337,930	8,592,700		17,011,018	9,028,576
Austin Community College	16,337,930	8,350,800		17,011,018	8,461,786

**Average Value of Single Family Residence**

<b>Entity</b>	<b>2017</b>			<b>2018</b>	
	<b>Market Value</b>	<b>Taxable Value</b>		<b>Market Value</b>	<b>Taxable Value</b>
Lee County Gen Fund	136,764	134,018		144,787	143,068
Lee Co. Road & Bridge	136,764	134,018		144,787	143,068
Dime Box ISD	116,331	81,993		120,859	90,173
Lexington ISD	138,614	111,960		146,920	121,209
Giddings ISD	138,193	97,784		146,437	105,966
City Of Giddings	111,455	110,730		120,515	119,481
City Of Lexington	96,519	93,538		105,328	103,130
Lee County FWD #1	77,539	74,078		80,218	77,764
Cummins Creek WCD	205,703	203,873		217,874	216,597
Elgin ISD	163,636	138,636		175,435	151,114
Austin Community College	163,636	159,417		144,787	143,068

**Certified New Value for All Jurisdictions**

<b>Entity</b>	<b>2017</b>			<b>2018</b>	
	<b>Market Value</b>	<b>Taxable Value</b>		<b>Market Value</b>	<b>Taxable Value</b>
Lee County Gen Fund	24,397,930	23,475,540		29,977,990	25,374,560
Lee Co. Road & Bridge	24,397,930	23,475,540		29,977,990	25,374,560
Dime Box ISD	2,300,110	2,175,350		2,219,120	2,079,810
Lexington ISD	8,345,470	7,319,066		13,730,400	9,672,730
Giddings ISD	13,330,330	12,463,601		13,973,610	12,693,717
City Of Giddings	2,908,540	2,905,540		5,243,660	5,181,230
City Of Lexington	1,350,370	497,270		4,418,070	655,200
Lee County FWD #1	316,760	316,760		68,990	68,990
Cummins Creek WCD	995,450	995,450		846,530	846,530
Elgin ISD	422,020	422,020		54,860	54,860
Austin Community College	422,020	422,020		54,860	54,860

**Formal Protest Data**

	<b>2017</b>	<b>2018</b>
Filed	824	634
Withdrawn	76	99
Settled	570	377
No Showed	123	65
ARB Decision	55	77

**2018 Exemption Data  
Lee County General Fund**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	4	409,590	0	409,590
DP	118	1,344,959	0	1,344,959
DPS	1	12,000	0	12,000
DV1	10	0	64,000	64,000
DV1S	2	0	10,000	10,000
DV2	8	0	60,000	60,000
DV3	11	0	116,000	116,000
DV3S	1	0	10,000	10,000
DV4	119	0	981,530	981,530
DV4S	25	0	261,110	261,110
DVHS	64	0	10,115,169	10,115,169
DVHSS	6	0	592,710	592,710
EX	25	0	758,730	758,730
EX-XG	1	0	8,520	8,520
EX-XI	8	0	1,205,350	1,205,350
EX-XN	33	0	2,271,340	2,271,340
EX-XR	40	0	9,784,300	9,784,300
EX-XU	8	0	695,430	695,430
EX-XV	593	0	138,790,123	138,790,123
EX-XV (prorated)	1	0	267	267
EX366	6,424	0	592,970	592,970
LVE	2	166,200	0	166,200
OV65	1,798	20,307,882	0	20,307,882
OV65S	8	96,000	0	96,000
PC	1	205,300	0	205,300



**2018 Exemption Data  
Lee County Road & Bridge**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	4	409,590	0	409,590
DP	118	1,344,959	0	1,344,959
DPS	1	12,000	0	12,000
DV1	10	0	64,000	64,000
DV1S	2	0	10,000	10,000
DV2	8	0	60,000	60,000
DV3	11	0	116,000	116,000
DV3S	1	0	10,000	10,000
DV4	119	0	981,530	981,530
DV4S	25	0	261,110	261,110
DVHS	64	0	10,115,169	10,115,169
DVHSS	6	0	592,710	592,710
EX	25	0	758,730	758,730
EX-XI	8	0	1,205,350	1,205,350
EX-XN	33	0	2,271,340	2,271,340
EX-XR	40	0	9,784,300	9,784,300
EX-XU	8	0	695,430	695,430
EX-XV	593	0	138,790,123	138,790,123
EX-XV (prorated)	1	0	267	267
EX366	6,424	0	592,970	592,970
LVE	2	166,200	0	166,200
OV65	1,798	20,307,882	0	20,307,882
OV65S	8	96,000	0	96,000
PC	1	205,300	0	205,300

**2018 Exemption Data  
Dime Box ISD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	2	227,120	0	227,120
DP	17	0	109,240	109,240
DV1	2	0	12,000	12,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV3S	1	0	0	0
DV4	16	0	120,770	120,770
DV4S	2	0	24,000	24,000
DVHS	8	0	857,078	857,078
EX	4	0	89,990	89,990
EX-XG	1	0	8,520	8,520
EX-XI	5	0	1,114,480	1,114,480
EX-XN	4	0	196,400	196,400
EX-XR	4	0	1,304,990	1,304,990
EX-XV	61	0	7,187,550	7,187,550
EX366	2,604	0	204,670	204,670
HS	359	1,423,607	8,305,456	9,729,063
OV65	171	0	1,458,652	1,458,652

**2018 Exemption Data  
Giddings ISD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	1	82,200	0	82,200
DP	61	0	507,296	507,296
DPS	1	0	10,000	10,000
DV1	2	0	10,000	10,000
DV1S	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV3	6	0	64,000	64,000
DV4	48	0	383,790	383,790
DV4S	14	0	146,990	146,990
DVHS	27	0	3,715,242	3,715,242
DVHSS	2	0	200,570	200,570
EX	19	0	168,990	168,990
EX-XI	2	0	74,470	74,470
EX-XN	19	0	1,549,030	1,549,030
EX-XR	20	0	3,799,830	3,799,830
EX-XU	6	0	450,270	450,270
EX-XV	350	0	98,662,463	98,662,463
EX-XV (prorated)	1	0	267	267
EX366	4,501	0	432,080	432,080
HS	2,246	29,607,246	53,246,530	82,853,776
LVE	1	125,140	0	125,140
OV65	939	2,404,485	8,512,778	10,917,263
OV65S	3	9,000	30,000	39,000

**2018 Exemption Data  
Lexington ISD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	1	100,270	0	100,270
DP	40	0	324,671	324,671
DV1	6	0	37,000	37,000
DV1S	1	0	5,000	5,000
DV2	5	0	37,500	37,500
DV3	4	0	42,000	42,000
DV4	52	0	409,300	409,300
DV4S	9	0	78,120	78,120
DVHS	27	0	3,384,929	3,384,929
DVHSS	4	0	182,140	182,140
EX	2	0	499,750	499,750
EX-XI	1	0	16,400	16,400
EX-XN	10	0	525,910	525,910
EX-XR	16	0	4,679,480	4,679,480
EX-XU	2	0	245,160	245,160
EX-XV	182	0	32,940,110	32,940,110
EX366	390	0	45,280	45,280
HS	1,570	0	37,278,679	37,278,679
LVE	1	41,060	0	41,060
OV65	677	3,204,603	5,955,215	9,159,818
OV65S	5	30,000	50,000	80,000
PC	1	205,300	0	205,300

**2018 Exemption Data  
City of Giddings**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	1	82,200	0	82,200
DV2	2	0	15,000	15,000
DV3	3	0	32,000	32,000
DV4	17	0	143,290	143,290
DV4S	9	0	108,000	108,000
DVHS	9	0	1,155,763	1,155,763
EX	7	0	81,020	81,020
EX-XI	2	0	74,470	74,470
EX-XN	11	0	920,070	920,070
EX-XR	2	0	263,820	263,820
EX-XU	1	0	100	100
EX-XV	195	0	62,323,130	62,323,130
EX366	806	0	93,720	93,720
OV65	368	1,066,280	0	1,066,280
OV65S	1	3,000	0	3,000

**2018 Exemption Data  
City of Lexington**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	1	100,270	0	100,270
DV4	1	0	0	0
DVHS	2	0	235,040	235,040
EX-XI	1	0	16,400	16,400
EX-XN	3	0	124,580	124,580
EX-XU	2	0	245,160	245,160
EX-XV	69	0	23,119,850	23,119,850
EX366	16	0	2,930	2,930
OV65	94	267,400	0	267,400

**2018 Exemption Data  
Lee County FWD #1**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CH	2	227,120	0	227,120
EX-XG	1	0	8,520	8,520
EX-XI	2	0	97,600	97,600
EX-XV	29	0	3,051,510	3,051,510
EX366	61	0	7,540	7,540

**2018 Exemption Data  
Cummins Creek WCD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DVIS	1	0	5,000	5,000
DV4	3	0	22,880	22,880
DVHS	2	0	336,473	336,473
EX	6	0	156,580	156,580
EX-XN	2	0	77,640	77,640
EX-XR	2	0	37,200	37,200
EX-XV	25	0	14,036,810	14,036,810
EX366	138	0	17,230	17,230

**2018 Exemption Data  
Elgin ISD**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DV4	3	0	15,100	15,100
DVHS	2	0	163,770	163,770
EX366	2	0	198	198
HS	35	0	850,000	850,000
OV65	11	0	110,000	110,000

### Tax Rates By Jurisdiction For 2018

<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	\$0.49110	0.050100	\$0.54120
Lee Co. Road & Bridge	LRD	\$0.13990		\$0.13990
Dime Box ISD	SDB	\$1.17000		\$1.17000
Lexington ISD	SLX	\$1.17000	0.130000	\$1.30000
Giddings ISD	SGI	\$1.10000	0.30000	\$1.40000
City Of Giddings	CGI	\$0.34970	0.169100	\$0.51880
City Of Lexington	CLX	\$0.49550		\$0.49550
Lee County FWD #1	WD1	\$0.26300		\$0.26300
Cummins Creek WCD	WD2	\$0.02050		\$0.02050
Elgin ISD	SEG	\$1.17000	0.37000	\$1.54000
Austin Community College	ACC	\$0.09000	0.01480	\$0.10480