

Lee Central Appraisal District



2019 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 41,139 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 41,139 parcels. The following represents a summary of property categories appraised by the district for 2019:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	3,253	346,450,849
B	Multi Family	80	15,363,973
C	Vacant Lot	750	11,938,152
D1	Qualified Ag Land	8,150	1,759,174,801
D2	Improvements on Qualified Ag Land	2,594	28,260,366
E	Non-Qualified Ag Land	5,227	606,444,631
F1	Commercial Real Prop.	856	134,634,889
F2	Industrial Real Prop.	66	16,298,336
G1	Oil & Gas	16,581	223,669,240
J1	Water Systems	2	14,520
J2	Gas Dist. System	5	658,180
J3	Electric Company	29	23,636,430
J4	Telephone Company	26	2,714,410
J5	Railroad	34	20,141,660
J6	Pipeline Company	332	56,942,230
J7	Cable Television Company	21	497,750
J8	Other Type of Utility	5	12,476,250
J9	Railroad Rolling Stock	2	4,340,666
L1	Commercial Personal Prop.	1,087	44,019,394
L2	Industrial Personal Prop.	367	129,509,860
M1	Mobile Homes	1,098	24,554,200
S	Special Inventory	9	2,252,480
X	Exempt Property	6,698	182,237,502

Certified Values for All Jurisdictions

Entity	2018			2019	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	3,329,172,698	1,462,332,559		3,646,230,769	1,663,598,998
Lee Co. Road & Bridge	3,325,010,723	1,458,170,584		3,641,890,103	1,659,258,332
Dime Box ISD	384,225,043	129,068,271		446,516,093	181,315,748
Lexington ISD	1,241,706,390	428,068,048		1,337,294,263	449,101,566
Giddings ISD	1,682,068,192	762,533,454		1,839,060,468	884,509,960
City Of Giddings	395,696,681	319,329,132		415,243,984	336,067,349
City Of Lexington	81,408,904	53,994,171		87,578,554	58,975,404
Lee County FWD #1	15,463,547	10,217,655		15,883,024	10,672,786
Cummins Creek WCID	128,746,123	80,002,747		142,441,953	93,155,092
Elgin ISD	17,011,018	9,028,576		19,019,399	10,213,154
Austin Community College	17,011,018	8,461,786		19,019,399	9,476,003

Average Value of Single Family Residence

Entity	2018			2019	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	144,787	143,068		162,916	155,246
Lee Co. Road & Bridge	144,787	143,068		162,916	155,246
Dime Box ISD	120,859	90,173		128,518	98,759
Lexington ISD	146,920	121,209		174,457	136,897
Giddings ISD	146,437	105,966		159,153	114,788
City Of Giddings	120,515	119,481		133,896	129,086
City Of Lexington	105,328	103,130		122,080	114,695
Lee County FWD #1	80,218	77,764		87,400	85,432
Cummins Creek WCD	217,874	216,597		224,589	223,390
Elgin ISD	175,435	151,114		217,666	171,078
Austin Community College	175,435	171,257		217,666	191,198

Certified New Value for All Jurisdictions

Entity	2018			2019	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	29,977,990	25,374,560		30,534,040	29,859,719
Lee Co. Road & Bridge	29,977,990	25,374,560		30,534,040	29,859,719
Dime Box ISD	2,219,120	2,079,810		3,287,140	3,269,214
Lexington ISD	13,730,400	9,672,730		11,750,940	10,873,019
Giddings ISD	13,973,610	12,693,717		15,089,760	14,114,446
City Of Giddings	5,243,660	5,181,230		4,583,890	4,488,150
City Of Lexington	4,418,070	655,200		1,150,820	1,143,290
Lee County FWD #1	68,990	68,990		0	0
Cummins Creek WCD	846,530	846,530		1,962,770	1,962,770
Elgin ISD	54,860	54,860		406,200	374,370
Austin Community College	54,860	54,860		406,200	244,370

Formal Protest Data

	2018	2019
Filed	634	743
Withdrawn	99	81
Settled	377	499
No Showed	65	112
ARB Decision	77	51

**2019 Exemption Data
Lee County General Fund**

Exemption	Count	Local	State	Total
CH	4	404,580	0	404,580
DP	103	1,163,990	0	1,163,990
DPS	1	12,000	0	12,000
DV1	12	0	81,000	81,000
DV1S	2	0	10,000	10,000
DV2	9	0	67,500	67,500
DV3	13	0	131,000	131,000
DV3S	1	0	10,000	10,000
DV4	120	0	1,006,840	1,006,840
DV4S	21	0	213,310	213,310
DVHS	69	0	11,778,165	11,778,165
DVHSS	6	0	607,127	607,127
EX	32	0	26,035,870	26,035,870
EX-XG	1	0	8,520	8,520
EX-XI	8	0	1,264,270	1,264,270
EX-XN	33	0	2,138,620	2,138,620
EX-XR	39	0	9,858,860	9,858,860
EX-XU	9	0	1,479,210	1,479,210
EX-XV	601	0	140,285,005	140,285,005
EX-XV (prorated)	2	0	121,207	121,207
EX366	5,970	0	601,750	601,750
LVE	1	39,610	0	39,610
OV65	1,918	21,648,381	0	21,648,381
OV65S	7	84,000	0	84,000
PC	1	41,800	0	41,800

**2019 Exemption Data
Lee County Road & Bridge**

Exemption	Count	Local	State	Total
CH	4	404,580	0	404,580
DP	103	1,163,990	0	1,163,990
DPS	1	12,000	0	12,000
DV1	12	0	81,000	81,000
DV1S	2	0	10,000	10,000
DV2	9	0	67,500	67,500
DV3	13	0	131,000	131,000
DV3S	1	0	10,000	10,000
DV4	120	0	1,006,840	1,006,840
DV4S	21	0	213,310	213,310
DVHS	69	0	11,778,165	11,778,165
DVHSS	6	0	607,127	607,127
EX	32	0	26,035,870	26,035,870
EX-XG	1	0	8,520	8,520
EX-XI	8	0	1,264,270	1,264,270
EX-XN	33	0	2,138,620	2,138,620
EX-XR	39	0	9,858,860	9,858,860
EX-XU	9	0	1,479,210	1,479,210
EX-XV	601	0	140,285,005	140,285,005
EX-XV (prorated)	2	0	121,207	121,207
EX366	5,970	0	601,750	601,750
LVE	1	39,610	0	39,610
OV65	1,918	21,648,381	0	21,648,381
OV65S	7	84,000	0	84,000
PC	1	41,800	0	41,800

**2019 Exemption Data
Dime Box ISD**

Exemption	Count	Local	State	Total
CH	2	224,100	0	224,100
DP	14	0	75,000	75,000
DV1	2	0	12,000	12,000
DV2	2	0	15,000	15,000
DV3	2	0	15,000	15,000
DV3S	1	0	732	732
DV4	15	0	120,770	120,770
DV4S	2	0	24,000	24,000
DVHS	10	0	1,291,420	1,291,420
EX	5	0	126,460	126,460
EX-XG	1	0	8,520	8,520
EX-XI	5	0	1,163,790	1,163,790
EX-XN	3	0	142,190	142,190
EX-XR	4	0	1,305,830	1,305,830
EX-XV	63	0	7,094,260	7,094,260
EX366	2,427	0	201,640	201,640
HS	364	1,414,526	8,299,888	9,714,414
OV65	181	0	1,540,925	1,540,925

**2019 Exemption Data
Giddings ISD**

Exemption	Count	Local	State	Total
CH	1	82,200	0	82,200
DP	50	0	430,580	430,580
DPS	1	0	10,000	10,000
DV1	4	0	27,000	27,000
DV1S	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV3	7	0	74,000	74,000
DV4	47	0	367,040	367,040
DV4S	10	0	98,970	98,970
DVHS	29	0	4,214,829	4,214,829
DVHSS	2	0	194,930	194,930
EX	24	0	248,080	248,080
EX-XI	2	0	84,040	84,040
EX-XN	21	0	1,609,370	1,609,370
EX-XR	19	0	3,794,910	3,794,910
EX-XU	6	0	437,220	437,220
EX-XV	351	0	97,532,085	97,532,085
EX-XV (prorated)	2	0	95,558	95,558
EX366	4,330	0	451,720	451,720
HS	2,267	32,612,471	54,003,699	86,616,170
OV65	994	2,584,830	9,087,638	11,672,468
OV65S	3	9,000	30,000	39,000

**2019 Exemption Data
Lexington ISD**

Exemption	Count	Local	State	Total
CH	1	98,280	0	98,280
DP	39	0	331,100	331,100
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	55	0	459,900	459,900
DV4S	9	0	78,340	78,340
DVHS	28	0	3,959,174	3,959,174
DVHSS	4	0	202,197	202,197
EX	3	0	25,661,330	25,661,330
EX-XI	1	0	16,440	16,440
EX-XN	9	0	387,060	387,060
EX-XR	16	0	4,758,120	4,758,120
EX-XU	3	0	1,041,990	1,041,990
EX-XV	187	0	35,658,660	35,658,660
EX366	391	0	54,020	54,020
HS	1,593	0	37,915,919	37,915,919
LVE	1	39,610	0	39,610
OV65	731	3,522,207	6,449,925	9,972,132
OV65S	4	24,000	40,000	64,000
PC	1	41,800	0	41,800

**2019 Exemption Data
City of Giddings**

Exemption	Count	Local	State	Total
CH	1	82,200	0	82,200
DV1	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV3	3	0	32,000	32,000
DV4	16	0	113,150	113,150
DV4S	6	0	72,000	72,000
DVHS	10	0	1,307,996	1,307,996
EX	7	0	60,240	60,240
EX-XI	2	0	84,040	84,040
EX-XN	13	0	1,285,310	1,285,310
EX-XR	2	0	259,080	259,080
EX-XU	1	0	100	100
EX-XV	194	0	61,496,320	61,496,320
EX-XV (prorated)	1	0	79,906	79,906
EX366	830	0	94,150	94,150
OV65	380	1,100,250	0	1,100,250
OV65S	1	3,000	0	3,000

**2019 Exemption Data
City of Lexington**

Exemption	Count	Local	State	Total
CH	1	98,280	0	98,280
DV2	1	0	7,500	7,500
DV4	1	0	0	0
DVHS	1	0	128,656	128,656
EX-XI	1	0	16,440	16,440
EX-XN	2	0	61,560	61,560
EX-XU	2	0	245,150	245,150
EX-XV	69	0	23,364,500	23,364,500
EX366	18	0	3,400	3,400
OV65	99	288,400	0	288,400

**2019 Exemption Data
Lee County FWD #1**

Exemption	Count	Local	State	Total
CH	2	224,100	0	224,100
EX-XG	1	0	8,520	8,520
EX-XI	2	0	102,580	102,580
EX-XV	29	0	2,952,270	2,952,270
EX366	52	0	5,720	5,720

**2019 Exemption Data
Cummins Creek WCD**

Exemption	Count	Local	State	Total
DVIS	1	0	5,000	5,000
DV4	3	0	22,870	22,870
DVHS	2	0	353,704	353,704
EX	6	0	128,430	128,430
EX-XN	2	0	18,920	18,920
EX-XR	2	0	37,470	37,470
EX-XV	25	0	13,605,200	13,605,200
EX366	148	0	19,920	19,920

**2019 Exemption Data
Elgin ISD**

Exemption	Count	Local	State	Total
DV4	3	0	15,070	15,070
DVHS	2	0	187,147	187,147
EX366	4	0	629	629
HS	35	0	850,000	850,000
OV65	12	0	120,000	120,000

Tax Rates By Jurisdiction For 2019

JURISDICTION	ENTITY CODE	M&O	I&S	TOTAL
Lee County Gen Fund	G144	\$0.48240	0.042700	\$0.52510
Lee Co. Road & Bridge	LRD	\$0.13490		\$0.13490
Dime Box ISD	SDB	\$1.06840		\$1.06840
Lexington ISD	SLX	\$1.06835	0.130000	\$1.19835
Giddings ISD	SGI	\$1.02297	0.276730	\$1.29970
City Of Giddings	CGI	\$0.34970	0.169100	\$0.51880
City Of Lexington	CLX	\$0.49550		\$0.49550
Lee County FWD #1	WD1	\$0.25850		\$0.25850
Cummins Creek WCD	WD2	\$0.02050		\$0.02050
Elgin ISD	SEG	\$1.06830	0.45000	\$1.51830
Austin Community College	ACC	\$0.09000	0.01490	\$0.10490