

Lee Central Appraisal District



2020 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 40,424 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 40,424 parcels. The following represents a summary of property categories appraised by the district for 2020:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	3,276	382,804,265
B	Multi Family	81	15,635,699
C	Vacant Lot	764	14,378,193
D1	Qualified Ag Land	8,237	2,132,551,712
D2	Improvements on Qualified Ag Land	2,610	32,106,537
E	Non-Qualified Ag Land	5,728	646,532,881
F1	Commercial Real Prop.	842	135,201,245
F2	Industrial Real Prop.	67	16,925,320
G1	Oil & Gas	15,292	158,889,780
J1	Water Systems	2	14,530
J2	Gas Dist. System	5	735,910
J3	Electric Company	29	22,873,390
J4	Telephone Company	27	2,437,300
J5	Railroad	34	21,202,980
J6	Pipeline Company	331	56,365,850
J7	Cable Television Company	21	494,630
J8	Other Type of Utility	4	12,798,100
J9	Railroad Rolling Stock	2	4,404,052
L1	Commercial Personal Prop.	1,050	47,088,452
L2	Industrial Personal Prop.	361	143,443,830
M1	Mobile Homes	1,123	27,301,640
S	Special Inventory	8	2,256,000
X	Exempt Property	7,218	191,899,200

Certified Values for All Jurisdictions

Entity	2019			2020	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	3,646,230,769	1,663,598,998		4,068,341,496	1,697,102,582
Lee Co. Road & Bridge	3,641,890,103	1,659,258,332		4,063,937,444	1,692,698,530
Dime Box ISD	446,516,093	181,315,748		471,975,677	165,056,156
Lexington ISD	1,337,294,263	449,101,566		1,572,210,438	486,135,778
Giddings ISD	1,839,060,468	884,509,960		1,996,126,055	891,398,217
City Of Giddings	415,243,984	336,067,349		462,887,420	374,115,700
City Of Lexington	87,578,554	58,975,404		93,775,958	63,144,434
Lee County FWD #1	15,883,024	10,672,786		16,849,698	11,758,208
Cummins Creek WCID	142,441,953	93,155,092		139,587,575	85,921,603
Elgin ISD	19,019,399	10,213,154		23,625,414	12,068,260
Austin Community College	19,019,399	9,476,003		23,625,414	11,458,055

Average Value of Single Family Residence

Entity	2019			2020	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	162,916	155,246		169,950	162,349
Lee Co. Road & Bridge	162,916	155,246		169,950	162,349
Dime Box ISD	128,518	98,759		137,739	104,713
Lexington ISD	174,457	136,897			
Giddings ISD	159,153	114,788		169,128	120,891
City Of Giddings	133,896	129,086		145,302	136,907
City Of Lexington	122,080	114,695		135,745	122,489
Lee County FWD #1	87,400	85,432		95,916	90,130
Cummins Creek WCD	224,589	223,390		252,652	242,232
Elgin ISD	217,666	171,078		208,802	182,316
Austin Community College	217,666	191,198		208,802	202,602

Certified New Value for All Jurisdictions

Entity	2019			2020	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	30,534,040	29,859,719		26,723,670	26,072,952
Lee Co. Road & Bridge	30,534,040	29,859,719		26,723,670	26,072,952
Dime Box ISD	3,287,140	3,269,214		2,508,230	2,050,800
Lexington ISD	11,750,940	10,873,019		11,650,710	11,378,791
Giddings ISD	15,089,760	14,114,446		11,717,330	11,078,762
City Of Giddings	4,583,890	4,488,150		2,932,650	2,932,650
City Of Lexington	1,150,820	1,143,290		747,370	747,370
Lee County FWD #1	0	0		69,910	69,910
Cummins Creek WCD	1,962,770	1,962,770		924,820	920,730
Elgin ISD	406,200	374,370		847,400	836,820
Austin Community College	406,200	244,370		847,400	847,400

Formal Protest Data

	2019	2020
Filed	743	1228
Withdrawn	81	223
Settled	499	704
No Showed	112	188
ARB Decision	51	113

**2020 Exemption Data
Lee County General Fund**

Exemption	Count	Local	State	Total
CH	5	398,110	0	398,110
DP	111	1,249,300	0	1,249,300
DPS	1	12,000	0	12,000
DV1	15	0	103,000	103,000
DV1S	2	0	10,000	10,000
DV2	9	0	72,000	72,000
DV3	14	0	145,000	145,000
DV3S	1	0	10,000	10,000
DV4	123	0	1,036,360	1,036,360
DV4S	20	0	202,050	202,050
DVHS	69	0	13,006,737	13,006,737
DVHSS	6	0	779,330	779,330
EX	34	0	27,586,300	27,586,300
EX-XG	1	0	8,520	8,520
EX-XI	8	0	1,445,010	1,445,010
EX-XN	37	0	2,255,120	2,255,120
EX-XR	39	0	10,087,420	10,087,420
EX-XU	11	0	2,411,745	2,411,745
EX-XV	607	0	147,087,815	147,087,815
EX-XV (prorated)	1	0	6,670	6,670
EX366	6,476	0	575,290	575,290
LVE	1	37,200	0	37,200
OV65	2,001	22,541,876	0	22,541,876
OV65S	7	84,000	0	84,000
PC	1	31,980	0	31,980

**2020 Exemption Data
Lee County Road & Bridge**

Exemption	Count	Local	State	Total
CH	5	398,110	0	398,110
DP	111	1,249,300	0	1,249,300
DPS	1	12,000	0	12,000
DV1	15	0	103,000	103,000
DV1S	2	0	10,000	10,000
DV2	9	0	72,000	72,000
DV3	14	0	145,000	145,000
DV3S	1	0	10,000	10,000
DV4	123	0	1,036,360	1,036,360
DV4S	20	0	202,050	202,050
DVHS	69	0	13,006,737	13,006,737
DVHSS	6	0	779,330	779,330
EX	34	0	27,586,300	27,586,300
EX-XG	1	0	8,520	8,520
EX-XI	8	0	1,445,010	1,445,010
EX-XN	37	0	2,255,120	2,255,120
EX-XR	39	0	10,087,420	10,087,420
EX-XU	11	0	2,411,745	2,411,745
EX-XV	607	0	147,087,815	147,087,815
EX-XV (prorated)	1	0	6,670	6,670
EX366	6,476	0	575,290	575,290
LVE	1	37,200	0	37,200
OV65	2,001	22,541,876	0	22,541,876
OV65S	7	84,000	0	84,000
PC	1	31,980	0	31,980

**2020 Exemption Data
Dime Box ISD**

Exemption	Count	Local	State	Total
CH	2	209,880	0	209,880
DP	15	0	85,000	85,000
DV1	2	0	12,000	12,000
DV2	2	0	15,000	15,000
DV3	2	0	15,000	15,000
DV3S	1	0	4,305	4,305
DV4	14	0	96,630	96,630
DV4S	2	0	24,000	24,000
DVHS	11	0	1,633,992	1,633,992
EX	5	0	87,780	87,780
EX-XG	1	0	8,520	8,520
EX-XI	5	0	1,316,180	1,316,180
EX-XN	4	0	246,690	246,690
EX-XR	4	0	1,306,860	1,306,860
EX-XV	64	0	7,094,250	7,094,250
EX366	2,362	0	183,590	183,590
HS	370	1,443,699	8,405,775	9,849,474
OV65	192	0	1,601,570	1,601,570

**2020 Exemption Data
Giddings ISD**

Exemption	Count	Local	State	Total
CH	1	83,830	0	83,830
DP	56	0	480,000	480,000
DPS	1	0	10,000	10,000
DV1	5	0	32,000	32,000
DV1S	1	0	5,000	5,000
DV2	2	0	15,000	15,000
DV3	8	0	88,000	88,000
DV4	48	0	400,600	400,600
DV4S	9	0	86,920	86,920
DVHS	27	0	4,677,278	4,677,278
DVHSS	1	0	99,662	99,662
EX	25	0	222,810	222,810
EX-XI	2	0	112,370	112,370
EX-XN	22	0	1,701,190	1,701,190
EX-XR	19	0	3,849,350	3,849,350
EX-XU	7	0	505,650	505,650
EX-XV	355	0	104,277,980	104,277,980
EX-XV (prorated)	1	0	6,670	6,670
EX366	4,769	0	442,430	442,430
HS	2,285	35,123,841	54,421,936	89,545,777
OV65	1,029	2,683,000	9,376,539	12,059,539
OV65S	3	9,000	30,000	39,000

**2020 Exemption Data
Lexington ISD**

Exemption	Count	Local	State	Total
CH	2	104,400	0	104,400
DP	40	0	339,860	339,860
DV1	8	0	54,000	54,000
DV1S	1	0	5,000	5,000
DV2	5	0	42,000	42,000
DV3	4	0	42,000	42,000
DV4	58	0	478,820	478,820
DV4S	9	0	79,130	79,130
DVHS	29	0	4,295,533	4,295,533
DVHSS	5	0	469,668	469,668
EX	5	0	27,275,710	27,275,710
EX-XI	1	0	16,460	16,460
EX-XN	11	0	307,240	307,240
EX-XR	16	0	4,931,210	4,931,210
EX-XU	4	0	1,906,095	1,906,095
EX-XV	188	0	35,715,585	35,715,585
EX366	419	0	50,070	50,070
HS	1,627	0	38,746,705	38,746,705
LVE	1	37,200	0	37,200
OV65	769	3,737,686	6,797,594	10,535,280
OV65S	4	24,000	40,000	64,000
PC	1	31,980	0	31,980

**2020 Exemption Data
City of Giddings**

Exemption	Count	Local	State	Total
CH	1	83,830	0	83,830
DV1	2	0	10,000	10,000
DV2	2	0	15,000	15,000
DV3	3	0	34,000	34,000
DV4	14	0	101,440	101,440
DV4S	5	0	60,000	60,000
DVHS	8	0	1,277,988	1,277,988
EX	6	0	50,720	50,720
EX-XI	2	0	112,370	112,370
EX-XN	13	0	1,048,980	1,048,980
EX-XR	2	0	322,610	322,610
EX-XU	2	0	63,470	63,470
EX-XV	196	0	68,472,130	68,472,130
EX366	838	0	82,120	82,120
OV65	397	1,155,750	0	1,155,750
OV65S	1	3,000	0	3,000

**2020 Exemption Data
City of Lexington**

Exemption	Count	Local	State	Total
CH	2	104,400	0	104,400
DV2	1	0	7,500	7,500
DV4	2	0	12,000	12,000
DVHS	2	0	228,521	228,521
EX-XI	1	0	16,460	16,460
EX-XN	2	0	10	10
EX-XU	2	0	251,090	251,090
EX-XV	70	0	23,315,490	23,315,490
EX366	20	0	3,470	3,470
OV65	100	289,000	0	289,000

**2020 Exemption Data
Lee County FWD #1**

Exemption	Count	Local	State	Total
CH	2	209,880	0	209,880
EX-XG	1	0	8,520	8,520
EX-XI	2	0	92,820	92,820
EX-XV	29	0	2,686,290	2,686,290
EX366	55	0	5,940	5,940

**2020 Exemption Data
Cummins Creek WCD**

Exemption	Count	Local	State	Total
DV1S	1	0	5,000	5,000
DV4	4	0	35,230	35,230
DVHS	2	0	389,074	389,074
EX	6	0	144,010	144,010
EX-XN	2	0	45,900	45,900
EX-XR	2	0	33,600	33,600
EX-XV	25	0	13,127,410	13,127,410
EX366	116	0	13,470	13,470

**2020 Exemption Data
Elgin ISD**

Exemption	Count	Local	State	Total
DV4	3	0	15,040	15,040
DVHS	2	0	212,861	212,861
EX366	4	0	469	469
HS	34	0	825,000	825,000
OV65	11	0	110,000	110,000

Tax Rates By Jurisdiction For 2020

JURISDICTION	ENTITY CODE	M&O	I&S	TOTAL
Lee County Gen Fund	G144	\$0.40470	0.038900	\$0.44360
Lee Co. Road & Bridge	LRD	\$0.14080		\$0.14080
Dime Box ISD	SDB	\$1.05470	0.103100	\$1.15780
Lexington ISD	SLX	\$1.01680	0.130000	\$1.14680
Giddings ISD	SGI	\$1.00930	0.267100	\$1.27640
City Of Giddings	CGI	\$0.44170	0.077100	\$0.51880
City Of Lexington	CLX	\$0.48250		\$0.48250
Lee County FWD #1	WD1	\$0.25350		\$0.25350
Cummins Creek WCD	WD2	\$0.02050		\$0.02050
Elgin ISD	SEG	\$1.01250	0.448200	\$1.46070
Austin Community College	ACC	\$0.09000	0.015800	\$0.10580