

Lee Central Appraisal District



2021 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 40,011 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 40,011 parcels. The following represents a summary of property categories appraised by the district for 2021:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	3,353	425,687,002
B	Multi Family	79	16,764,233
C1	Vacant Lot	747	13,960,183
D1	Qualified Ag Land	8,325	2,143,434,878
D2	Improvements on Qualified Ag Land	2,594	33,906,024
E	Non-Qualified Ag Land	5,760	714,558,197
F1	Commercial Real Prop.	832	133,029,865
F2	Industrial Real Prop.	71	18,268,720
G1	Oil & Gas	14,419	128,094,479
J1	Water Systems	2	14,530
J2	Gas Dist. System	5	778,300
J3	Electric Company	29	25,580,120
J4	Telephone Company	27	2,408,650
J5	Railroad	34	22,911,630
J6	Pipeline Company	331	82,870,610
J7	Cable Television Company	16	441,420
J8	Other Type of Utility	6	44,411,570
J9	Railroad Rolling Stock	2	4,602,631
L1	Commercial Personal Prop.	974	38,253,080
L2	Industrial Personal Prop.	356	116,302,120
M1	Mobile Homes	1,146	36,160,900
S	Special Inventory	8	2,703,310
X	Exempt Property	7,608	196,573,667

Certified Values for All Jurisdictions

Entity	2020			2021	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	4,068,341,496	1,697,102,582		4,201,716,119	1,798,635,746
Lee Co. Road & Bridge	4,063,937,444	1,692,698,530		4,197,113,488	1,794,033,115
Dime Box ISD	471,975,677	165,056,156		476,304,417	164,767,995
Lexington ISD	1,572,210,438	486,135,778		1,654,336,130	552,787,905
Giddings ISD	1,996,126,055	891,398,217		2,041,389,223	919,598,395
City Of Giddings	462,887,420	374,115,700		465,175,602	369,542,802
City Of Lexington	93,775,958	63,144,434		98,203,941	68,297,529
Lee County FWD #1	16,849,698	11,758,208		17,503,707	12,003,878
Cummins Creek WCID	139,587,575	85,921,603		150,323,136	95,071,759
Elgin ISD	23,625,414	12,068,260		25,083,748	13,385,021
Austin Community College	23,625,414	11,458,055		25,083,748	12,674,275

Average Value of Single-Family Residence

Entity	2020			2021	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	169,950	162,349		186,034	175,766
Lee Co. Road & Bridge	169,950	162,349		186,034	175,766
Dime Box ISD	137,739	104,713		148,321	115,501
Lexington ISD	177,298	144,418		194,685	158,727
Giddings ISD	169,128	120,891		185,152	132,448
City Of Giddings	145,302	136,907		161,209	149,483
City Of Lexington	135,745	122,489		143,303	132,796
Lee County FWD #1	95,916	90,130		106,368	100,883
Cummins Creek WCD	252,652	242,232		279,228	263,580
Elgin ISD	208,802	182,316		230,592	199,102
Austin Community College	208,802	202,602		230,592	219,231

Certified New Value for All Jurisdictions

Entity	2020			2021	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	26,723,670	26,072,952		30,567,810	29,592,434
Lee Co. Road & Bridge	26,723,670	26,072,952		30,567,810	29,592,434
Dime Box ISD	2,508,230	2,050,800		3,299,970	2,904,636
Lexington ISD	11,650,710	11,378,791		10,609,570	9,952,137
Giddings ISD	11,717,330	11,078,762		16,090,420	15,166,215
City Of Giddings	2,932,650	2,932,650		3,374,900	3,216,670
City Of Lexington	747,370	747,370		1,083,880	1,083,880
Lee County FWD #1	69,910	69,910		161,590	161,590
Cummins Creek WCD	924,820	920,730		1,135,820	1,118,197
Elgin ISD	847,400	836,820		567,850	567,850
Austin Community College	847,400	847,400		567,850	567,850

Formal Protest Data

	2020	2021
Filed	1228	778
Withdrawn	223	225
Settled	704	363
No Showed	188	75
ARB Decision	113	115

**2021 Exemption Data
Lee County General Fund**

Exemption	Count	Local	State	Total
CH	5	386,540	0	386,540
DP	92	1,024,235	0	1,024,235
DPS	1	12,000	0	12,000
DV1	15	0	112,321	112,321
DV1S	1	0	5,000	5,000
DV2	10	0	79,500	79,500
DV3	17	0	173,000	173,000
DV3S	2	0	20,000	20,000
DV4	130	0	1,114,060	1,114,060
DV4S	20	0	202,000	202,000
DVHS	72	0	15,383,380	15,383,380
DVHSS	6	0	833,087	833,087
EX	34	0	27,350,330	27,350,330
EX-XG	1	0	7,400	7,400
EX-XI	10	0	2,490,750	2,490,750
EX-XN	43	0	2,054,240	2,054,240
EX-XR	40	0	10,715,010	10,715,010
EX-XU	10	0	2,611,215	2,611,215
EX-XV	616	0	150,363,265	150,363,265
EX-XV (prorated)	1	0	2	2
EX366	6,848	0	587,450	587,450
OV65	2,079	23,417,792	0	23,417,792
OV65S	5	60,000	0	60,000
PC	1	15,990	0	15,990

**2021 Exemption Data
Lee County Road & Bridge**

Exemption	Count	Local	State	Total
CH	5	386,540	0	386,540
DP	92	1,024,235	0	1,024,235
DPS	1	12,000	0	12,000
DV1	15	0	112,321	112,321
DV1S	1	0	5,000	5,000
DV2	10	0	79,500	79,500
DV3	17	0	173,000	173,000
DV3S	2	0	20,000	20,000
DV4	130	0	1,114,060	1,114,060
DV4S	20	0	202,000	202,000
DVHS	72	0	15,383,380	15,383,380
DVHSS	6	0	833,087	833,087
EX	34	0	27,350,330	27,350,330
EX-XG	1	0	7,400	7,400
EX-XI	10	0	2,490,750	2,490,750
EX-XN	43	0	2,054,240	2,054,240
EX-XR	40	0	10,715,010	10,715,010
EX-XU	10	0	2,611,215	2,611,215
EX-XV	616	0	150,363,265	150,363,265
EX-XV (prorated)	1	0	2	2
EX366	6,848	0	587,450	587,450
OV65	2,079	23,417,792	0	23,417,792
OV65S	5	60,000	0	60,000
PC	1	15,990	0	15,990

**2021 Exemption Data
Dime Box ISD**

Exemption	Count	Local	State	Total
CH	2	198,290	0	198,290
DP	14	0	95,000	95,000
DV1	2	0	12,000	12,000
DV2	2	0	15,000	15,000
DV3	3	0	25,000	25,000
DV3S	1	0	8,236	8,236
DV4	13	0	84,620	84,620
DV4S	2	0	24,000	24,000
DVHS	11	0	1,731,882	1,731,882
EX	5	0	55,470	55,470
EX-XG	1	0	7,400	7,400
EX-XI	5	0	1,326,540	1,326,540
EX-XN	4	0	195,580	195,580
EX-XR	4	0	1,308,020	1,308,020
EX-XV	65	0	6,944,800	6,944,800
EX366	2,722	0	205,320	205,320
HS	380	1,553,750	8,791,267	10,345,017
OV65	201	0	1,725,594	1,725,594

**2021 Exemption Data
Giddings ISD**

Exemption	Count	Local	State	Total
CH	1	86,980	0	86,980
DP	49	0	401,064	401,064
DPS	1	0	10,000	10,000
DV1	6	0	37,000	37,000
DV2	3	0	22,500	22,500
DV3	8	0	86,000	86,000
DV3S	1	0	10,000	10,000
DV4	52	0	460,211	460,211
DV4S	8	0	74,890	74,890
DVHS	29	0	5,304,950	5,304,950
DVHSS	1	0	113,128	113,128
EX	25	0	208,230	208,230
EX-XI	2	0	112,430	112,430
EX-XN	25	0	1,363,670	1,363,670
EX-XR	19	0	3,846,960	3,846,960
EX-XU	6	0	426,060	426,060
EX-XV	361	0	107,935,430	107,935,430
EX-XV (prorated)	1	0	2	2
EX366	4,960	0	439,720	439,720
HS	2,291	38,560,671	54,730,358	93,291,029
OV65	1,060	2,798,292	9,772,232	12,570,524
OV65S	1	3,000	10,000	13,000

**2021 Exemption Data
Lexington ISD**

Exemption	Count	Local	State	Total
CH	2	101,270	0	101,270
DP	29	0	271,999	271,999
DV1	7	0	56,000	56,000
DV1S	1	0	5,000	5,000
DV2	5	0	42,000	42,000
DV3	6	0	62,000	62,000
DV4	63	0	519,538	519,538
DV4S	10	0	91,110	91,110
DVHS	31	0	5,901,143	5,901,143
DVHSS	5	0	509,959	509,959
EX	5	0	27,086,630	27,086,630
EX-XI	3	0	1,051,780	1,051,780
EX-XN	13	0	472,730	472,730
EX-XR	17	0	5,560,030	5,560,030
EX-XU	4	0	2,185,155	2,185,155
EX-XV	190	0	35,483,035	35,483,035
EX366	431	0	48,730	48,730
HS	1,658	0	39,564,865	39,564,865
OV65	808	3,964,705	7,197,229	11,161,934
OV65S	4	24,000	40,000	64,000
PC	1	15,990	0	15,990

**2021 Exemption Data
City of Giddings**

Exemption	Count	Local	State	Total
CH	1	86,980	0	86,980
DV1	1	0	5,000	5,000
DV2	3	0	22,500	22,500
DV3	3	0	34,000	34,000
DV4	17	0	138,330	138,330
DV4S	4	0	48,000	48,000
DVHS	8	0	1,371,480	1,371,480
EX	6	0	24,450	24,450
EX-XI	2	0	112,430	112,430
EX-XN	12	0	978,950	978,950
EX-XR	2	0	311,530	311,530
EX-XU	1	0	100	100
EX-XV	200	0	72,581,980	72,581,980
EX366	854	0	76,700	76,700
OV65	399	1,163,250	0	1,163,250

**2021 Exemption Data
City of Lexington**

Exemption	Count	Local	State	Total
CH	2	101,270	0	101,270
DV2	1	0	7,500	7,500
DV4	2	0	12,000	12,000
DVHS	3	0	493,299	493,299
EX-XI	1	0	15,900	15,900
EX-XN	2	0	20	20
EX-XU	2	0	247,480	247,480
EX-XV	72	0	23,132,670	23,132,670
EX366	15	0	2,880	2,880
OV65	102	292,000	0	292,000

**2021 Exemption Data
Lee County FWD #1**

Exemption	Count	Local	State	Total
CH	2	198,290	0	198,290
EX-XG	1	0	7,400	7,400
EX-XI	2	0	93,180	93,180
EX-XV	29	0	2,537,900	2,537,900
EX366	61	0	5,360	5,360

**2021 Exemption Data
Cummins Creek WCD**

Exemption	Count	Local	State	Total
DV4	6	0	56,200	56,200
DVHS	4	0	993,668	993,668
EX	6	0	131,910	131,910
EX-XN	5	0	155,090	155,090
EX-XR	2	0	36,350	36,350
EX-XV	25	0	13,085,180	13,085,180
EX366	145	0	14,400	14,400

**2021 Exemption Data
Elgin ISD**

Exemption	Count	Local	State	Total
DV4	2	0	13,960	13,960
DVHS	1	0	174,273	174,273
EX-XN	1	0	22,260	22,260
EX366	4	0	458	458
HS	34	0	825,000	825,000
OV65	10	0	100,000	100,000

**2021 Exemption Data
Austin Community College District**

Exemption	Count	Local	State	Total
DV4	2	0	13,960	13,960
DVHS	1	0	209,273	209,273
EX-XN	1	0	22,260	22,260
EX366	4	0	458	458
HS	34	140,755	0	140,755
OV65	10	1,459,991	0	1,459,991

Tax Rates by Jurisdiction For 2021

JURISDICTION	ENTITY CODE	M&O	I&S	TOTAL
Lee County Gen Fund	G144	\$0.51060	0.036200	\$0.54680
Lee Co. Road & Bridge	LRD	\$0.13820		\$0.13820
Dime Box ISD	SDB	\$1.05170	0.099000	\$1.15070
Lexington ISD	SLX	\$0.96030	0.130000	\$1.09030
Giddings ISD	SGI	\$1.00030	0.230000	\$1.23030
City Of Giddings	CGI	\$0.41290	0.105900	\$0.51880
City Of Lexington	CLX	\$0.46950		\$0.46950
Lee County FWD #1	WD1	\$0.23430		\$0.23430
Cummins Creek WCD	WD2	\$0.02050		\$0.02050
Elgin ISD	SEG	\$0.96030	0.468200	\$1.42850
Austin Community College	ACC	\$0.09000	0.014800	\$0.10480