

Lee Central Appraisal District



2022 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 41,137 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 41,137 parcels. The following represents a summary of property categories appraised by the district for 2022:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	3,372	526,562,879
B	Multi Family	80	17,633,106
C1	Vacant Lot	741	24,109,300
D1	Qualified Ag Land	8,397	2,444,279,763
D2	Improvements on Qualified Ag Land	2,600	38,783,605
E	Non-Qualified Ag Land	5,803	862,968,880
F1	Commercial Real Prop.	821	149,227,568
F2	Industrial Real Prop.	66	17,172,230
G1	Oil & Gas	16,159	249,624,790
J1	Water Systems	2	19,800
J2	Gas Dist. System	5	929,000
J3	Electric Company	28	29,480,160
J4	Telephone Company	26	2,559,801
J5	Railroad	34	24,559,580
J6	Pipeline Company	335	116,823,990
J7	Cable Television Company	16	404,170
J8	Other Type of Utility	5	12,250,910
J9	Railroad Rolling Stock	2	4,782,064
L1	Commercial Personal Prop.	719	47,037,080
L2	Industrial Personal Prop.	330	107,277,440
M1	Mobile Homes	1,160	45,437,862
S	Special Inventory	7	3,451,050
X	Exempt Property	7,169	209,668,301

Certified Values for All Jurisdictions

Entity	2021			2022	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	4,201,716,119	1,798,635,746		4,944,273,231	2,137,650,106
Lee Co. Road & Bridge	4,197,113,488	1,794,033,115		4,939,491,167	2,132,868,042
Dime Box ISD	476,304,417	164,767,995		524,450,304	194,485,547
Lexington ISD	1,654,336,130	552,787,905		1,948,825,741	618,861,740
Giddings ISD	2,041,389,223	919,598,395		2,436,441,290	1,094,240,002
City Of Giddings	465,175,602	369,542,802		543,389,570	423,799,274
City Of Lexington	98,203,941	68,297,529		114,398,502	77,735,721
Lee County FWD #1	17,503,707	12,003,878		19,406,384	13,699,490
Cummins Creek WCID	150,323,136	95,071,759		173,613,949	111,404,463
Elgin ISD	25,083,748	13,385,021		29,774,003	14,367,769
Austin Community College	25,083,748	12,674,275		29,774,003	14,744,379

Average Value of Single-Family Residence

Entity	2021			2022	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	186,034	175,766		225,414	196,156
Lee Co. Road & Bridge	186,034	175,766		225,414	196,156
Dime Box ISD	148,321	115,501		172,820	118,525
Lexington ISD	194,685	158,727		246,609	166,699
Giddings ISD	185,152	132,448		217,223	134,994
City Of Giddings	161,209	149,483		194,742	165,157
City Of Lexington	143,303	132,796		178,516	148,155
Lee County FWD #1	106,368	100,883		129,881	118,295
Cummins Creek WCD	279,228	263,580		316,133	288,015
Elgin ISD	230,592	199,102		286,295	211,301
Austin Community College	230,592	219,231		286,295	245,613

Certified New Value for All Jurisdictions

Entity	2021			2022	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	30,567,810	29,592,434		38,144,200	37,438,722
Lee Co. Road & Bridge	30,567,810	29,592,434		38,144,200	37,438,722
Dime Box ISD	3,299,970	2,904,636		2,015,390	1,869,305
Lexington ISD	10,609,570	9,952,137		15,269,790	14,508,137
Giddings ISD	16,090,420	15,166,215		20,801,280	19,440,763
City Of Giddings	3,374,900	3,216,670		6,519,050	6,519,050
City Of Lexington	1,083,880	1,083,880		1,210,380	1,210,380
Lee County FWD #1	161,590	161,590		146,140	146,140
Cummins Creek WCD	1,135,820	1,118,197		1,291,560	1,291,560
Elgin ISD	567,850	567,850		57,740	57,740
Austin Community College	567,850	567,850		57,740	57,740

Formal Protest Data

	2021	2022
Filed	778	1025
Withdrawn	225	169
Settled	363	611
No Showed	75	126
ARB Decision	115	119

**2022 Exemption Data
Lee County General Fund**

Exemption	Count	Local	State	Total
CH	3	203,140	0	203,140
DP	83	941,903	0	941,903
DV1	16	0	120,807	120,807
DV1S	1	0	5,000	5,000
DV2	14	0	115,500	115,500
DV3	15	0	153,000	153,000
DV3S	2	0	20,000	20,000
DV4	144	0	1,111,000	1,111,000
DV4S	20	0	207,130	207,130
DVHS	79	0	19,906,284	19,906,284
DVHSS	6	0	1,027,428	1,027,428
EX	36	0	27,288,080	27,288,080
EX-XG	1	0	7,400	7,400
EX-XI	10	0	3,011,480	3,011,480
EX-XN	33	0	2,009,270	2,009,270
EX-XR	40	0	11,129,140	11,129,140
EX-XU	10	0	2,789,040	2,789,040
EX-XV	611	0	162,387,280	162,387,280
EX-XV (prorated)	1	0	3,571	3,571
EX366	6,424	0	832,400	832,400
OV65	2,175	24,480,130	0	24,480,130
OV65S	4	36,000	0	36,000
PC	1	15,990	0	15,990
SO	2	68,010	0	68,010

**2022 Exemption Data
Lee County Road & Bridge**

Exemption	Count	Local	State	Total
CH	3	203,140	0	203,140
DP	83	941,903	0	941,903
DV1	16	0	120,807	120,807
DV1S	1	0	5,000	5,000
DV2	14	0	115,500	115,500
DV3	15	0	153,000	153,000
DV3S	2	0	20,000	20,000
DV4	144	0	1,111,000	1,111,000
DV4S	20	0	207,130	207,130
DVHS	79	0	19,906,284	19,906,284
DVHSS	6	0	1,027,428	1,027,428
EX	36	0	27,288,080	27,288,080
EX-XG	1	0	7,400	7,400
EX-XI	10	0	3,011,480	3,011,480
EX-XN	33	0	2,009,270	2,009,270
EX-XR	40	0	11,129,140	11,129,140
EX-XU	10	0	2,789,040	2,789,040
EX-XV	611	0	162,387,280	162,387,280
EX-XV (Prorated)	1	0	3,571	3,571
EX366	6,424	0	832,400	832,400
OV65	2,175	24,480,130	0	24,480,130
OV65S	4	36,000	0	36,000
PC	1	15,990	0	15,990
SO	2	68,010	0	68,010

**2022 Exemption Data
Dime Box ISD**

Exemption	Count	Local	State	Total
DP	13	0	105,000	105,000
DV1	2	0	12,000	12,000
DV2	1	0	7,500	7,500
DV3	3	0	15,000	15,000
DV3S	1	0	0	0
DV4	14	0	84,630	84,630
DV4S	2	0	24,000	24,000
DVHS	9	0	1,763,173	1,763,173
EX	5	0	105,870	105,870
EX-XG	1	0	7,400	7,400
EX-XI	5	0	1,373,350	1,373,350
EX-XN	4	0	171,380	171,380
EX-XR	4	0	1,306,310	1,306,310
EX-XV	64	0	6,795,450	6,795,450
EX-XV (Prorated)	1	0	3,571	3,571
EX366	2,437	0	225,760	225,760
HS	383	1,449,567	13,755,237	15,204,804
OV65	203	0	1,616,532	1,616,532

**2022 Exemption Data
Giddings ISD**

Exemption	Count	Local	State	Total
CH	1	99,940	0	99,940
DP	42	0	343,582	343,582
DV1	6	0	37,000	37,000
DV2	4	0	34,500	34,500
DV3	7	0	74,000	74,000
DV3S	1	0	10,000	10,000
DV4	55	0	428,840	428,840
DV4S	9	0	86,940	86,940
DVHS	34	0	7,745,893	7,745,893
DVHSS	2	0	264,835	264,835
EX	27	0	293,280	293,280
EX-XI	2	0	129,290	129,290
EX-XN	17	0	1,463,870	1,463,870
EX-XR	19	0	3,908,910	3,908,910
EX-XU	6	0	449,560	449,560
EX-XV	356	0	116,182,850	116,182,850
EX366	4,769	0	631,800	631,800
HS	2,340	45,249,994	87,945,552	133,195,546
OV65	1,111	2,790,577	9,770,308	12,560,885
OV65S	1	0	10,000	10,000
SO	1	24,150	0	24,150

**2022 Exemption Data
Lexington ISD**

Exemption	Count	Local	State	Total
CH	2	103,200	0	103,200
DP	28	0	243,811	243,811
DV1	8	0	63,488	63,488
DV1S	1	0	5,000	5,000
DV2	9	0	73,500	73,500
DV3	5	0	52,000	52,000
DV4	72	0	534,800	534,800
DV4S	9	0	84,190	84,190
DVHS	34	0	6,373,384	6,373,384
DVHSS	4	0	462,593	462,593
EX	5	0	26,888,930	26,888,930
EX-XI	3	0	1,508,840	1,508,840
EX-XN	11	0	355,780	355,780
EX-XR	17	0	5,913,920	5,913,920
EX-XU	4	0	2,339,480	2,339,480
EX-XV	191	0	39,408,980	39,408,980
EX366	389	0	112,910	112,910
HS	1,713	0	64,108,337	64,108,337
OV65	848	4,026,962	7,245,288	11,272,250
OV65S	3	18,000	30,000	48,000
PC	1	15,990	0	15,990
SO	1	43,860	0	43,860

**2022 Exemption Data
City of Giddings**

Exemption	Count	Local	State	Total
CH	1	99,940	0	99,940
DV1	2	0	10,000	10,000
DV2	3	0	27,000	27,000
DV3	3	0	34,000	34,000
DV4	17	0	127,210	127,210
DV4S	4	0	48,000	48,000
DVHS	9	0	1,598,233	1,598,233
EX	6	0	44,640	44,640
EX-XI	2	0	129,290	129,290
EX-XN	10	0	1,164,310	1,164,310
EX-XR	2	0	313,290	313,290
EX-XU	1	0	100	100
EX-XV	196	0	79,036,390	79,036,390
EX366	923	0	205,620	205,620
OV65	403	1,175,250	0	1,175,250

**2022 Exemption Data
City of Lexington**

Exemption	Count	Local	State	Total
CH	2	103,200	0	103,200
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV4	4	0	24,000	24,000
DVHS	4	0	650,320	650,320
EX-XI	1	0	26,060	26,060
EX-XN	3	0	84,420	84,420
EX-XU	2	0	248,430	248,430
EX-XV	72	0	25,714,410	25,714,410
EX366	34	0	31,240	31,240
OV65	106	301,000	0	301,000

**2022 Exemption Data
Lee County FWD #1**

Exemption	Count	Local	State	Total
EX-XG	1	0	7,400	7,400
EX-XI	2	0	97,830	97,830
EX-XN	1	0	24,400	24,400
EX-XV	29	0	2,515,390	2,515,390
EX366	48	0	11,495	11,495

2022 Exemption Data Cummins Creek WCD

Exemption	Count	Local	State	Total
DV4	7	0	59,820	59,820
DVHS	5	0	1,757,534	1,757,534
EX	8	0	167,120	167,120
EX-XN	2	0	82,600	82,600
EX-XR	2	0	39,020	39,020
EX-XV	25	0	13,648,520	13,648,520
EX366	192	0	34,380	34,380

**2022 Exemption Data
Elgin ISD**

Exemption	Count	Local	State	Total
DV4	3	0	14,000	14,000
DVHS	2	0	407,187	407,187
EX-XN	1	0	18,240	18,240
EX366	6	0	2,067	2,067
HS	36	0	1,400,000	1,400,000
OV65	13	0	130,000	130,000

**2022 Exemption Data
Austin Community College District**

Exemption	Count	Local	State	Total
DV4	3	0	14,000	14,000
DVHS	2	0	497,187	497,187
EX-XN	1	0	18,240	18,240
EX366	6	0	2,067	2,067
HS	36	164,074	0	164,074
OV65	13	899,316	0	899,316

Tax Rates by Jurisdiction For 2022

JURISDICTION	ENTITY CODE	M&O	I&S	TOTAL
Lee County Gen Fund	G144	\$0.44530	0.037400	\$0.48270
Lee Co. Road & Bridge	LRD	\$0.12130		\$0.12130
Dime Box ISD	SDB	\$0.94290	0.207800	\$1.15070
Lexington ISD	SLX	\$0.94290	0.130000	\$1.07290
Giddings ISD	SGI	\$0.93850	0.200000	\$1.13850
City Of Giddings	CGI	\$0.42810	0.090700	\$0.51880
City Of Lexington	CLX	\$0.43300		\$0.43300
Lee County FWD #1	WD1	\$0.20620		\$0.20620
Cummins Creek WCD	WD2	\$0.02007		\$0.02007
Elgin ISD	SEG	\$0.94290	0.468200	\$1.41110
Austin Community College	ACC	\$0.08520	0.013500	\$0.09870