

Lee Central Appraisal District



2023 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 41,871 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 41,871 parcels. The following represents a summary of property categories appraised by the district for 2023:

PTAD Classification	Property Type	Parcel Count	Market Value
A	Single Family	3,431	612,629,929
B	Multi Family	79	20,816,405
C1	Vacant Lot	733	28,812,780
D1	Qualified Ag Land	8,579	3,043,203,754
D2	Improvements on Qualified Ag Land	2,642	44,862,112
E	Non-Qualified Ag Land	5,883	992,505,971
F1	Commercial Real Prop.	820	161,472,923
F2	Industrial Real Prop.	50	17,154,290
G1	Oil & Gas	16,663	273,281,360
J1	Water Systems	2	25,880
J2	Gas Dist. System	5	1,088,910
J3	Electric Company	27	27,240,250
J4	Telephone Company	31	3,162,480
J5	Railroad	34	27,378,680
J6	Pipeline Company	340	177,190,020
J7	Cable Television Company	12	353,550
J8	Other Type of Utility	6	23,996,740
L1	Commercial Personal Prop.	671	53,675,820
L2	Industrial Personal Prop.	357	114,131,800
M1	Mobile Homes	1,194	49,120,714
S	Special Inventory	7	4,078,150
X	Exempt Property	7,206	217,435,029

Certified Values for All Jurisdictions

Entity	2022			2023	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	4,944,273,231	2,137,650,106		5,899,126,449	2,468,265,547
Lee Co. Road & Bridge	4,939,491,167	2,132,868,042		5,893,617,547	2,462,756,645
Dime Box ISD	524,450,304	194,485,547		564,312,863	208,125,283
Lexington ISD	1,948,825,741	618,861,740		2,420,092,392	652,299,903
Giddings ISD	2,436,441,290	1,094,240,002		2,872,690,152	1,161,741,690
City Of Giddings	543,389,570	423,799,274		606,474,229	477,775,875
City Of Lexington	114,398,502	77,735,721		125,224,383	87,134,090
Lee County FWD #1	19,406,384	13,699,490		20,637,832	14,933,164
Cummins Creek WCID	173,613,949	111,404,463		193,511,587	118,734,711
Elgin ISD	29,774,003	14,367,769		36,522,913	15,514,474
Austin Community College	29,774,003	14,744,379		36,522,913	17,728,361

Average Value of Single-Family Residence

Entity	2022			2023	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	225,414	196,156		249,640	216,738
Lee Co. Road & Bridge	225,414	196,156		249,640	216,738
Dime Box ISD	172,820	118,525		191,719	90,369
Lexington ISD	246,609	166,699		271,197	137,893
Giddings ISD	217,223	134,994		242,020	102,939
City Of Giddings	194,742	165,157		219,812	182,485
City Of Lexington	178,516	148,155		195,646	163,546
Lee County FWD #1	129,881	118,295		139,823	126,550
Cummins Creek WCD	316,133	288,015		347,754	311,988
Elgin ISD	286,295	211,301		318,874	185,923
Austin Community College	286,295	245,613		318,874	277,762

Certified New Value for All Jurisdictions

Entity	2022			2023	
	Market Value	Taxable Value		Market Value	Taxable Value
Lee County Gen Fund	38,144,200	37,438,722		65,676,910	64,700,442
Lee Co. Road & Bridge	38,144,200	37,438,722		65,676,910	64,700,442
Dime Box ISD	2,015,390	1,869,305		7,088,440	6,340,573
Lexington ISD	15,269,790	14,508,137		25,112,690	23,242,412
Giddings ISD	20,801,280	19,440,763		32,809,390	28,799,824
City Of Giddings	6,519,050	6,519,050		10,836,280	10,561,500
City Of Lexington	1,210,380	1,210,380		1,553,460	1,543,460
Lee County FWD #1	146,140	146,140		98,250	98,250
Cummins Creek WCD	1,291,560	1,291,560		1,961,540	1,961,540
Elgin ISD	57,740	57,740		666,390	582,390
Austin Community College	57,740	57,740		666,390	665,145

Formal Protest Data

	2022	2023
Filed	1025	1136
Withdrawn	169	239
Settled	611	629
No Showed	126	114
ARB Decision	119	148

**2023 Exemption Data
Lee County General Fund**

Exemption	Count	Local	State	Total
CH	1	7,400	0	7,400
DP	96	1,055,125	0	1,055,125
DV1	15	0	116,764	116,764
DV1S	1	0	5,000	5,000
DV2	14	0	115,070	115,070
DV3	18	0	183,000	183,000
DV3S	2	0	20,000	20,000
DV4	161	0	1,245,190	1,245,190
DV4S	20	0	202,660	202,660
DVHS	93	0	24,654,536	24,654,536
DVHSS	5	0	1,068,823	1,068,823
EX	36	0	27,019,320	27,019,320
EX-XG	3	0	199,320	199,320
EX-XI	10	0	3,287,760	3,287,760
EX-XN	17	0	1,256,060	1,256,060
EX-XR	40	0	11,745,030	11,745,030
EX-XU	11	0	3,233,960	3,233,960
EX-XV	623	0	169,762,460	169,762,460
EX-XV (prorated)	2	0	23,199	23,199
EX366	6,460	0	820,480	820,480
OV65	2,259	25,385,798	0	25,385,798
OV65S	4	48,000	0	48,000
PC	1	2,000	0	2,000
PPV	3	80,040	0	80,040
SO	2	55,440	0	55,440

**2023 Exemption Data
Lee County Road & Bridge**

Exemption	Count	Local	State	Total
CH	1	7,400	0	7,400
DP	96	1,055,125	0	1,055,125
DV1	15	0	116,764	116,764
DV1S	1	0	5,000	5,000
DV2	14	0	115,070	115,070
DV3	18	0	183,000	183,000
DV3S	2	0	20,000	20,000
DV4	161	0	1,245,190	1,245,190
DV4S	20	0	202,660	202,660
DVHS	93	0	24,654,536	24,654,536
DVHSS	5	0	1,068,823	1,068,823
EX	36	0	27,019,320	27,019,320
EX-XG	3	0	199,320	199,320
EX-XI	10	0	3,287,760	3,287,760
EX-XN	17	0	1,256,060	1,256,060
EX-XR	40	0	11,745,030	11,745,030
EX-XU	11	0	3,233,960	3,233,960
EX-XV	623	0	169,762,460	169,762,460
EX-XV (Prorated)	2	0	23,199	23,199
EX366	6,460	0	820,480	820,480
OV65	2,259	25,385,798	0	25,385,798
OV65S	4	48,000	0	48,000
PC	1	2,000	0	2,000
PPV	3	80,040	0	80,040
SO	2	55,440	0	55,440

**2023 Exemption Data
Dime Box ISD**

Exemption	Count	Local	State	Total
CH	1	7,400	0	7,400
DP	13	0	65,000	65,000
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	72,640	72,640
DV4S	3	0	24,000	24,000
DVHS	11	0	1,465,336	1,465,336
EX	5	0	90,530	90,530
EX-XI	5	0	1,431,200	1,431,200
EX-XN	4	0	166,310	166,310
EX-XR	4	0	1,317,920	1,317,920
EX-XU	1	0	18,130	18,130
EX-XV	65	0	6,946,890	6,946,890
EX366	2,558	0	239,075	239,075
HS	395	1,068,318	30,659,036	31,727,354
OV65	213	0	1,162,545	1,162,545
OV65S	1	0	10,000	10,000

**2023 Exemption Data
Giddings ISD**

Exemption	Count	Local	State	Total
DP	50	0	233,990	233,990
DV1	5	0	29,205	29,205
DV2	5	0	39,000	39,000
DV3	8	0	84,000	84,000
DV3S	1	0	10,000	10,000
DV4	67	0	449,436	449,436
DV4S	9	0	70,660	70,660
DVHS	43	0	8,105,126	8,105,126
DVHSS	2	0	181,318	181,318
EX	27	0	258,020	258,020
EX-XG	1	0	90,990	90,990
EX-XI	2	0	156,010	156,010
EX-XN	14	0	1,006,800	1,006,800
EX-XR	19	0	3,961,170	3,961,170
EX-XU	6	0	475,430	475,430
EX-XV	367	0	119,704,480	119,704,480
EX-XV (Prorated)	1	0	17,831	17,831
EX366	4,670	0	606,025	606,025
HS	2,409	46,840,749	207,367,865	254,208,614
OV65	1,154	2,336,254	8,250,147	10,586,401
PPV	2	50,400	0	50,400
SO	1	21,350	0	21,350

**2023 Exemption Data
Lexington ISD**

Exemption	Count	Local	State	Total
DP	33	0	236,890	236,890
DV1	8	0	19,816	19,816
DV1S	1	0	5,000	5,000
DV2	8	0	44,519	44,519
DV3	7	0	72,000	72,000
DV4	77	0	577,353	577,353
DV4S	8	0	79,270	79,270
DVHS	37	0	5,483,840	5,483,840
DVHSS	3	0	363,412	363,412
EX	5	0	26,670,770	26,670,770
EX-XG	2	0	108,330	108,330
EX-XI	3	0	1,700,550	1,700,550
EX-XN	3	0	82,950	82,950
EX-XR	17	0	6,465,940	6,465,940
EX-XU	4	0	2,740,400	2,740,400
EX-XV	191	0	43,111,090	43,111,090
EX-XV (Prorated)	1	0	5,368	5,368
EX366	370	0	119,050	119,050
HS	1,745	0	150,068,210	150,068,210
OV65	878	3,411,900	6,137,672	9,549,572
OV65S	3	18,000	30,000	48,000
PC	1	2,000	0	2,000
PPV	1	29,640	0	29,640
SO	1	34,090	0	34,090

**2023 Exemption Data
City of Giddings**

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV2	4	0	39,000	39,000
DV3	3	0	34,000	34,000
DV4	23	0	180,000	180,000
DV4S	3	0	36,000	36,000
DVHS	13	0	2,439,858	2,439,858
EX	5	0	33,110	33,110
EX-XG	1	0	90,990	90,990
EX-XI	2	0	156,010	156,010
EX-XN	9	0	672,500	672,500
EX-XR	2	0	304,090	304,090
EX-XU	1	0	100	100
EX-XV	202	0	79,810,790	79,810,790
EX366	757	0	175,099	175,099
OV65	422	1,216,597	0	1,216,597
PPV	2	50,400	0	50,400

**2023 Exemption Data
City of Lexington**

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	2	0	20,000	20,000
DV4	5	0	36,000	36,000
DVHS	5	0	895,782	895,782
EX-XG	2	0	108,330	108,330
EX-XI	1	0	25,430	25,430
EX-XU	2	0	251,020	251,020
EX-XV	70	0	25,685,290	25,685,290
EX-XV (Prorated)	1	0	5,368	5,368
EX366	39	0	44,051	44,051
OV65	113	322,000	0	322,000

**2023 Exemption Data
Lee County FWD #1**

Exemption	Count	Local	State	Total
CH	1	7,400	0	7,400
EX-XI	2	0	109,140	109,140
EX-XN	1	0	19,030	19,030
EX-XV	29	0	2,400,400	2,400,400
EX366	32	0	10,689	10,689

2023 Exemption Data Cummins Creek WCD

Exemption	Count	Local	State	Total
DV4	7	0	48,000	48,000
DVHS	6	0	2,194,419	2,194,419
EX	8	0	127,850	127,850
EX-XN	2	0	81,630	81,630
EX-XR	2	0	46,290	46,290
EX-XV	26	0	13,704,490	13,704,490
EX366	188	0	33,960	33,960

**2023 Exemption Data
Elgin ISD**

Exemption	Count	Local	State	Total
DV4	3	0	14,030	14,030
DVHS	2	0	336,906	336,906
EX366	8	0	3,176	3,176
HS	36	0	3,441,247	3,441,247
OV65	14	0	130,000	130,000

**2023 Exemption Data
Austin Community College District**

Exemption	Count	Local	State	Total
DV4	3	0	14,030	14,030
DVHS	2	0	546,906	546,906
EX366	8	0	3,176	3,176
HS	36	172,360	0	172,360
OV65	14	975,000	0	975,000

Tax Rates by Jurisdiction For 2022

JURISDICTION	ENTITY CODE	M&O	I&S	TOTAL
Lee County Gen Fund	G144	\$0.42710	0.031300	\$0.45840
Lee Co. Road & Bridge	LRD	\$0.11670		\$0.11670
Dime Box ISD	SDB	\$0.75750	0.207800	\$0.96530
Lexington ISD	SLX	\$0.75750	0.130000	\$0.88750
Giddings ISD	SGI	\$0.72620	0.181820	\$0.90802
City Of Giddings	CGI	\$0.49250	0.081300	\$0.57380
City Of Lexington	CLX	\$0.40690		\$0.40690
Lee County FWD #1	WD1	\$0.19830		\$0.19830
Cummins Creek WCD	WD2	\$0.01882		\$0.01882
Elgin ISD	SEG	\$0.75750	0.468200	\$1.22570
Austin Community College	ACC	\$0.08540	0.013200	\$0.0980