

**2023 Annual Report**  
**Lampasas Central Appraisal District**  
**(LCAD)**

**Purpose**

This report serves as the official annual appraisal report for the Lampasas Central Appraisal District and provides property owners, taxing units, and other interested parties with information concerning the appraisal activities for the year.

**General Information**

Lampasas Central Appraisal District is a political subdivision of the State of Texas. The Texas State Constitution, Texas Property Tax Code, and rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the District. The Chief Executive Officer of the appraisal district is the Chief Appraiser.

The District is responsible for discovering, listing, and appraising all property in Lampasas County for each taxing unit that imposes an ad valorem tax. The district is required to appraise property at 100% of its market value as of January 1 of each year. The district is also responsible for collections and distributions of the tax levy to the entities, administering exemptions, compiling parcel maps, and other duties.

The Texas Property Tax Code requires the district be managed by a professional staff with training and education that is overseen by the Texas Department of Licensing and Regulations. All appraisers must be registered with TDLR and complete courses and exams to become a Registered Professional Appraiser.

**Governance**

The governing body of the appraisal district is its board of directors whose primary responsibilities include the following:

- establish the district's office
- appoint the chief appraiser
- approve the district's annual budget
- appoint an appraisal review board
- approve contracts for necessary services
- adopt biennially reappraisal plan
- other statutory duties provided by law

To be eligible to serve on the Board of Directors, an individual must be a resident and must have resided in the CAD for at least two years immediately preceding the date of the appointment.

Board Members include:

- Mike Kriegel, Chairman
- Ross Oliver, Vice Chairman
- Marshal Brewer, Secretary
- David Barclay
- Phil Garrett

The Appraisal Review Board is appointed to perform an independent review of protests regarding values and other related matters. 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.

Board Members include:

- Robert Bohning, Chairman
- Tom Terry, Secretary
- Diane Davis
- Mike Watson
- Lee Gernentz

### **Law Updates**

Texas Property Tax law updates for 2023 are available on the Texas Comptroller's website:

<https://comptroller.texas.gov/>

### **Property Value Study**

Once every two years the Texas Comptroller's office conducts a study to determine the uniformity of and median level of appraisals by the District within each major category of property. Property Value Studies are available on the Comptroller's website:

<https://comptroller.texas.gov/taxes/property-tax/pvs/index.php>

### **Methods and Assistance Program (MAP)**

Once every two years the Texas Comptroller's office conducts a review of the governance, taxpayer assistance operating procedures and the appraisal standards, procedures and methodology of each appraisal district.

The LCAD continually strives to be a premier governmental organization. On January 29, 2022 the Texas Comptroller's 2021 Property Value Study (PVS) findings were released and the LCAD received "valid local value", i.e. appraised values were within state guidelines. This assures that the local school districts receive accurate appraised values for setting the basis for school funding. Government Code Section 403.302 requires the Comptroller's office to conduct a study to determine the total taxable value of all property in each school district at least once every two years. LCAD pledges to serve property owners, taxing units and the general public with courtesy and respect while maintaining the highest standards mandated by state law.

The total number of parcels for LCAD 2023 Appraisal year is 20,354 with the total market value for the CAD of \$6,242,117,590. Attached to this report is an appraised value breakdown by category and an explanation for each category. The 2023 market value was a 43.85% increase from 2022 market value.

### **Taxing Entities Served by the Lampasas Central Appraisal District**

There are 11 taxing entities partially within the district's boundaries. Currently these taxing entities are as follows:

- Lampasas County
- Lampasas Road and Bridge
- Lampasas ISD
- Lometa ISD
- Evant ISD
- Goldthwaite ISD
- San Saba ISD
- Lampasas City
- Kempner City
- Copperas Cove City
- Lometa City

### **LCAD Operating Budget**

The Chief Appraiser each year prepares and presents to the Board of Directors and the taxing entities an annual budget in compliance with 6.06, Texas Property Tax Code. The process of publication and adoption of the operating budget are all mandated by law. The proposed operating budget is prepared with the advice and input of the Board. This proposed operating budget must be submitted to the taxing entities participating in the District by June 15<sup>th</sup>. The Board must hold a public hearing on the proposed operating budget, make any changes, and approve the operating budget before September 15<sup>th</sup>. Below are the current and last three year's operating budgets.

Operating Budget:	<u>2023</u>	<u>2022</u>	<u>2021</u>
	764,124	637,588	581,237

The costs of the District's operations are shared by the various taxing entities participating in the District. Each taxing entity's allocation is based on its levy relative to the total levy of all the participating taxing entities.

### **Collection Data**

As of September 30, 2023, the 2022 current year tax collections were \$8,985,274.15 up \$614,176.33 from the previous year, with a 98.84 % collection rate, similar in comparison to September 30, 2022 with a 98.72% collection rate.

## Historical Data

The following attachments to this report contain historical certified values for the taxing entities served by the District and a current report of the CAD data for 2023. This historical information provides planning data to the taxing entities. It has also been beneficial information to taxpayer, legislative members, as well as a useful tool for the District.

## LCAD as a Resource

Communication: The District believes it is very important to keep the taxing entities informed with timely delivery of a complete and accurate certified appraisal roll, reports of changes, budget, reappraisal plans, and audit reports along with other information that relates to LCAD's service to them.

Sharing Technology: LCAD, through its contract with Pictometry International, is able to share digital ortho and oblique images and software with the taxing entities. These images may be used in assisting the entities in planning, development, emergency management, etc.

On August 14, 2023, the Lampasas Central Appraisal Review Board approved the 2023 Appraisal Roll. An estimate of this appraisal roll was certified by the Chief Appraiser to the Taxing Entities on July 21, 2023.

Entity	2023 Market Value	2023 Taxable Value
Lampasas County	6,237,819,630	2,441,641,401
Lampasas Road & Bridge	4,308,115,076	2,004,089,174
City of Kempner	121,920,020	78,464,867
City of Lampasas	894,532,750	704,140,255
City of Lometa	53,631,320	40,375,865
Lampasas ISD	4,892,930,643	1,675,023,940
Lometa ISD	1,116,759,960	204,704,955
Goldthwaite ISD	118,695,709	54,426,293
San Saba ISD	1,606,200	702,480
City of Copperas Cove	154,315,110	90,621,338
Evant ISD	98,374,410	19,951,362

## EXEMPTIONS AND SPECIAL VALUATIONS

All property is taxable unless it is exempted by Federal or State law. LCAD has the duty to administer these exemptions and special valuations as prescribed by the law. The partial exemption list as follows: