

Lampasas Central Appraisal District

2024 Annual Report

Purpose

This report serves as the official annual appraisal report for the Lampasas Central Appraisal District (LCAD). It provides property owners, taxing units, and other interested parties with comprehensive information regarding the District's appraisal activities, operations, and performance during the 2024 appraisal year.

General Information

The Lampasas Central Appraisal District is a political subdivision of the State of Texas, as provided in the Texas Property Tax Code (TPTC) Sec. 6.01(c). Its operations are governed by the Texas Constitution, the Texas Property Tax Code, and the rules of the Texas Comptroller's Property Tax Assistance Division.

The Chief Appraiser serves as the Chief Executive Officer of the District. LCAD is responsible for discovering, listing, and appraising all taxable property within Lampasas County for each taxing unit that levies an ad valorem tax (TPTC Sec. 6.01(a)(b)). All property must be appraised at 100% of its market value as of January 1 each year.

In addition to appraisal functions, the District is responsible for collecting and distributing the tax levy to participating entities, administering property tax exemptions and special valuations, compiling and maintaining parcel maps, and managing related statutory duties.

The Texas Property Tax Code also requires appraisal districts to employ professional staff trained and licensed by the Texas Department of Licensing and Regulation (TDLR). All appraisers are required to complete formal education, pass examinations, and obtain the designation of Registered Professional Appraiser (RPA).

Governance

The Board of Directors governs the Lampasas Central Appraisal District. Its primary responsibilities include:

- Establishing the District's office
- Appointing the Chief Appraiser
- Approving the annual operating budget
- Approving contracts for necessary services
- Adopting the biennial reappraisal plan
- Performing other statutory duties as provided by law

To be eligible to serve, board members must be residents of the District and must have resided within the District for at least two years immediately prior to appointment.

Board of Directors

- Marshal Brewer, Chairman
- David Barclay, Vice Chairman
- Phil Garrett, Secretary
- Chris Harrison
- Bill Peterson

Appraisal Review Board (ARB)

The Appraisal Review Board (ARB) is an independent body appointed, by the Lampasas County District Judge, to review and resolve property owner protests regarding appraised values and related matters. Members must be residents of the appraisal district for at least two years prior to service.

ARB Members

- Robert Bohning, Chairman
- Greg Eddings, Secretary
- Clay Harrington
- David Spradley
- Vacant

Law Updates

Recent updates to Texas Property Tax Law for 2024 can be found on the Texas Comptroller's website:

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

Methods and Assistance Program (MAP)

Once every two years, the Texas Comptroller's Office conducts a Methods and Assistance Program (MAP) review to evaluate each appraisal district's governance, taxpayer assistance procedures, and appraisal standards, methods, and practices.

Property Value Study (PVS)

The Comptroller's Office also conducts a Property Value Study (PVS) every two years to assess the uniformity and median level of appraisals in major property categories.

On January 29, 2024, the Texas Comptroller released findings from the 2023 School District Property Value Study (SDPVS). LCAD received a rating of "valid local value," confirming that local appraisals were within state-mandated accuracy standards.

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

LAMPASAS County	2024 CERTIFIED TOTALS	As of Certification
Property Count: 20,458	CAD - CAD Grand Totals	10/22/2025 3:49:35PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	7,698	11,358.4294	\$59,305,810	\$1,962,476,544	\$1,610,261,130
B	MULTIFAMILY RESIDENCE	265	144.2790	\$17,259,060	\$66,424,040	\$64,086,503
C		4		\$0	\$0	\$0
C1	VACANT LOTS AND LAND TRACTS	1,689	3,202.2419	\$0	\$84,125,257	\$78,709,067
D1	QUALIFIED AG LAND	6,172	419,449.5848	\$0	\$3,125,936,263	\$38,306,744
D2	IMPROVEMENTS ON QUALIFIED OP	390		\$201,700	\$19,765,360	\$19,711,944
E	FARM OR RANCH IMPROVEMENT	3,049	12,103.9179	\$16,895,230	\$632,528,484	\$545,191,801
F1	COMMERCIAL REAL PROPERTY	642	888.4459	\$13,759,840	\$191,455,186	\$190,179,734
F2	INDUSTRIAL REAL PROPERTY	20	23.0550	\$0	\$59,861,080	\$59,849,080
J1	WATER SYSTEMS	8	246.2600	\$0	\$11,866,890	\$11,866,890
J2	GAS DISTRIBUTION SYSTEM	8		\$0	\$5,192,410	\$5,192,410
J3	ELECTRIC COMPANY (INCLUDING C	24		\$0	\$58,728,240	\$58,728,240
J4	TELEPHONE COMPANY (INCLUDI	17	5.0000	\$0	\$7,395,490	\$7,395,490
J5	RAILROAD	7	8.0000	\$0	\$46,653,940	\$46,587,604
J6	PIPELAND COMPANY	32		\$0	\$24,257,270	\$24,257,270
J7	CABLE TELEVISION COMPANY	1		\$0	\$995,370	\$995,370
L1	COMMERCIAL PERSONAL PROPE	578		\$0	\$96,618,452	\$96,618,452
L2	INDUSTRIAL PERSONAL PROPERT	114		\$0	\$51,257,970	\$48,161,650
M1	TANGIBLE OTHER PERSONAL, MOB	548		\$2,883,710	\$46,118,009	\$35,452,527
O	RESIDENTIAL INVENTORY	20	18.2900	\$0	\$726,740	\$698,984
X	TOTALLY EXEMPT PROPERTY	1,327	3,852.9835	\$0	\$94,453,842	\$0
Totals			451,300.4874	\$110,305,350	\$6,586,836,837	\$2,942,250,890

2024 Appraisal Summary

- Total Parcels: 20,458
- Total Market Value: \$6,586,836,837
- Increase from 2023 Market Value: 4.06%

Taxing Units Served

LCAD provides appraisal services for 11 taxing entities, including 7 primary units and 4 multi-jurisdictional units.

- Primary Taxing Units:
 - Lampasas County
 - Lampasas County Road and Bridge
 - Lampasas ISD
 - Lometa ISD
 - City of Lampasas
 - City of Kempner
 - City of Lometa
- Multi-Jurisdictional Units:
 - City of Copperas Cove
 - Evant ISD
 - Goldthwaite ISD
 - San Saba ISD

Operating Budget

Each year, the Chief Appraiser prepares and presents an annual budget to the Board of Directors and participating taxing entities in accordance with TPTC Sec. 6.06.

The budget process includes submission of the proposed budget to all taxing entities by June 15, a public hearing to review and adjust the proposal, and final approval of the budget by September 15.

Year	Operating Budget
2024	\$850,724
2023	\$764,124
2022	\$637,588

Collection Data

LCAD performs property tax collection functions countywide for the following taxing units:

- Lampasas County
- Lampasas County Road and Bridge
- Lampasas ISD
- Lometa ISD
- City of Lampasas
- City of Kempner
- City of Lometa

As of September 30, 2024, the 2023 current-year collection rate was 98.29%, totaling \$34,292,393.38 in collections for the seven taxing units served.

Historical Data

Historical certified values and current-year data are attached to this report. This information supports long-term financial and planning decisions for taxing entities and serves as a valuable reference for taxpayers, legislators, and the District.



2024 LCAD Certified
TotalsReport.pdf

District Resources

Communication:

LCAD prioritizes consistent communication with taxing entities by providing timely delivery of certified appraisal rolls, reports of changes, budgets, reappraisal plans, and audit reports.

Revised by LCAD on 10/22/2025

Technology Sharing:

Through its partnership with Eagleview Technologies is able to share access to digital ortho and oblique imagery to local taxing entities. These images support planning, development, emergency response, and other governmental functions.

Certification of the 2024 Appraisal Roll

On July 11, 2024, the Lampasas Central Appraisal Review Board approved the 2024 Appraisal Roll. The Chief Appraiser certified the estimated roll to taxing entities on July 17, 2024.

Taxing Unit	2024 Market Value	2024 Taxable Value
Lampasas County	\$6,581,001,867	\$2,627,797,677
Lampasas Road & Bridge	\$6,539,356,117	\$2,109,953,318
City of Kempner	\$120,415,590	\$81,994,508
City of Lampasas	\$891,433,585	\$731,658,177
City of Lometa	\$54,823,110	\$42,246,845
Lampasas ISD	\$5,215,679,765	\$1,827,336,921
Lometa ISD	\$1,115,837,874	\$215,151,536
Goldthwaite ISD	\$118,695,709	\$54,426,293
San Saba ISD	\$1,777,090	\$585,880
City of Copperas Cove	\$216,490,857	\$150,077,756
Evant ISD	\$87,097,210	\$19,273,456

Exemptions and Special Valuations

All property is taxable unless exempted by federal or state law. LCAD administers all exemptions and special valuations as prescribed by the Texas Property Tax Code. A complete list of partial exemptions is attached for reference.

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	90	0	607,279	607,279
DV2	94	0	746,946	746,946
DV3	123	0	1,228,823	1,228,823
DV4	1,350	0	15,907,789	15,907,789
DVHSS	7	0	1,170,811	1,170,811
EX	1,137	0	87,383,726	87,383,726
EX (Prorated)	8	0	346,952	346,952
EX-XG	1	0	210,700	210,700
EX-XN	3	0	560	560
EX-XV	10	0	3,139,000	3,139,000
EX366	170	0	148,840	148,840
FR	1	3,096,320	0	3,096,320
Totals		3,096,320	110,891,426	113,987,746