



# 2023 Annual Report

**Fayette County Appraisal District  
P. O. Box 836  
La Grange, TX 78945**

## 2023 ANNUAL REPORT

### FAYETTE COUNTY APPRAISAL DISTRICT

#### INTRODUCTION

The Fayette County Appraisal District is a political subdivision of the State of Texas. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

#### MISSION

The Fayette County Appraisal District (FCAD) provides market value appraisals of all taxable property and collects ad valorem taxes in a fair, equitable and cost effective manner on behalf of the taxing entities of Fayette County while providing services and assistance to the county's citizens. This will be done by administering the laws under the property tax system and operating under the standards of:

- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)
- The International Association of Assessing Officers
- The Uniform Standards of Professional Appraisal Practices

#### OVERVIEW

The Fayette County Appraisal District is responsible for local property tax appraisal and exemption administration for 15 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. The District also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

FCAD is responsible for 960 square miles and 56,452 accounts within Fayette County. Portions of Giddings ISD, Smithville ISD and Weimar ISD cross into Fayette County. These properties are appraised by FCAD and are included in the total number of accounts.

FCAD's required operations are outlined in the Texas Administrative Code and are monitored by the Texas Comptroller of Public Accounts. Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at "market value" as of January 1. Under the Texas Property Tax Code, Sec. 1.04(7), "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if: exposed for sale in the

open market with a reasonable time for the seller to find a purchaser; both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and; both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Texas Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec 23.12), dealer inventory (Sec 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03).

## **TAXING JURISDICTIONS**

The Fayette County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Fayette County. They are as follows:

- Fayette County
- La Grange ISD
- Schulenburg ISD
- Flatonia ISD
- Fayetteville ISD
- Round Top/Carminie ISD
- Giddings ISD
- Smithville ISD
- Weimar ISD
- City of La Grange
- City of Schulenburg
- City of Flatonia
- City Fayetteville
- City of Carminie
- Town of Round Top
- Fayette County Groundwater Control District
- Cummins Creek WCID
- Monument Hill WCID

## **ACTIVITIES PERFORMED BY FCAD IN 2023**

The FCAD uses a process called mass appraisal. Mass appraisal allows for the valuing of large groups of property as of a given date and allows for statistical testing. The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs and recognized appraisal methods and techniques, information is compared with the data of similar properties and with recent cost and market data. The District, as required by the state of Texas, follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. Chapter 23 of the Texas Property Tax Code contains statutes dealing with appraisal methods and procedures. Section 23.01 of this

chapter was amended in 1997 to specify that appraisal districts are required to comply with the mass appraisal standards of USPAP (Standard Six) when the appraised *value* of a property is established using mass appraisal techniques.

### The FCAD's Valuation Process

In order to make a valuation, the staff must first identify new properties. This is done by viewing aerial photography, scouring local government records such as building permits and septic permits, 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 (this includes wildlife management).

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 FCAD 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.

Additionally FCAD must

- Analyze and revise office operations to conform with legislative changes,
- Compile and file reports required by the state,
- Work with customers regarding concerns and appeals,
- Prepare for state audits and inspections, and
- Perform required community outreach.

FCAD had 12 full-time employees during 2023 with the following classifications:

- 2 Administrative Professionals
- 4 Field Appraisers
- 1 Business Personal Property Appraiser
- 4 Technicians/Clerks
- 1 Administrative Support Professional

*Note: Because the work is highly technical and closely regulated, appraisers and professionals must obtain licensing and attend yearly training on legislative updates. Additionally, all staff are now required by the state of Texas to obtain yearly customer service training.*

### **Mineral, Industrial, Utility and Related Personal Property**

Mineral, Industrial, Utility and Related personal property is appraised by Pritchard & Abbott, Inc. (P&A) at the fair market value by utilizing approaches such as the cost approach, market approach, and income approach. The main source P&A uses for data collection is fieldwork by the appraisers and commercially/publicly available schedules developed on current costs such as Marshall & Swift, Handy-Whitman, Chemical Engineering Magazine, Oil & Gas Journal, etc. The validity of the values by P&A's income and cost approaches to value is tested against actual market transactions, if and when these transactions and verifiable details of the transactions are disclosed to P&A. These transactions are checked for meeting all requisites of fair market value definition. Any conclusions from this analysis are also compared to industry benchmarks before being incorporated in the calibration procedure.

### **Property Types Appraised**

The appraisal district is responsible for the appraisal of approximately 50,360 parcels. The following represents a summary of property types appraised by the district for **2023**:

<b>PTAD Classification</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family	7,064	1,632,916,655
B	Multi Family	64	25,555,668
C	Vacant Lot	1,569	57,637,055
D1	Qualified Ag Land	12,108	7,574,376,508
D2	Imps. On Non AG Land	1,440	22,964,351
E	Non Qualified AG Land	8,402	2,048,491,285
F1	Commercial Real Prop.	1,218	423,170,570
F2	Industrial Real Prop.	81	154,656,300
G1	Oil & Gas	19,687	435,076,230
J1	Water Systems	7	163,080
J2	Gas Dist. System	22	4,516,120
J3	Electric Company	61	92,073,770
J4	Telephone Company	101	21,606,490
J5	Railroad	37	83,920,610
J6	Pipeline Company	870	134,473,920
J7	Cable Television Company	13	489,570
J8	Other Type of Utility	17	4,289,330
J9	Railroad Rolling Stock	1	16,448,363
L1	Commercial Personal Prop.	1,079	104,211,300
L2	Industrial Personal Prop.	326	161,419,270
M1	Mobile Homes	797	26,156,890
O	Residential Inventory	0	0
S	Special Inventory	17	14,407,880
X	Exempt Property	9,711	465,179,623

## General Information

	2022	2023
Properties Inspected	7,665	3,438
Exemptions Processed	719	780
1-d-1 Applications Processed	931	816

## Inquiry and Formal Protest Data

	2022	2023
Informal Appeals Processed	977	986
Formal Appeals Processed	1,939	2,717
ARB Decision	250	646
Arbitration Cases	7	5

## Certified Values for All Jurisdictions

	2022		2023	
	Market Value	Taxable Value	Market Value	Taxable Value
Fayette County Gen Fund	10,297,907,934	4,333,165,197	13,505,224,838	5,045,678,762
Farm/Market Road	10,283,622,331	4,308,830,455	13,488,687,405	5,019,132,083
La Grange ISD	3,392,433,875	1,394,446,871	4,645,943,243	1,606,097,269
Schulenburg ISD	1,605,407,557	511,394,706	1,873,491,817	589,416,047
Flatonina ISD	1,603,417,060	455,832,193	2,172,730,638	600,192,433
Fayetteville ISD	923,544,771	325,545,311	1,359,330,179	370,487,048
Round Top/Carmine ISD	2,469,404,298	641,219,419	3,099,698,591	752,469,382
City of La Grange	576,608,176	416,349,249	728,843,848	479,774,521
City of Schulenburg	362,617,568	317,984,215	433,797,015	361,745,698
City of Flatonina	147,589,080	120,649,573	199,079,613	143,837,643
City of Fayetteville	75,259,910	58,186,971	92,305,453	69,567,265
City of Carmine	66,458,300	42,029,195	76,775,980	52,353,481
Town of Round Top	171,424,180	102,073,372	185,503,200	115,319,516
Fayette County GWCD	10,282,857,071	4,357,234,022	13,487,834,605	5,068,406,345
Monument Hill WCID	88,673,866	64,126,188	104,178,944	69,756,044
Cummins Creek WCID	2,964,000,615	1,043,388,224	3,889,944,556	1,224,128,883
Giddings ISD*	81,852,230	52,812,779	88,171,800	57,131,575
Smithville ISD*	70,941,640	18,703,413	86,121,660	28,199,993
Weimar ISD*	135,889,700	21,736,819	161,405,707	26,904,302

\*Includes only that portion which is situated in Fayette County.

## Average Value of Single Family Residence

	2022			2023	
	Market Value	Taxable Value		Market Value	Taxable Value
Fayette County Gen Fund	214,682	195,451		283,039	221,421
Farm/Market Road	214,682	194,008		283,039	220,000
La Grange ISD	221,969	169,117		295,298	196,583
Schulenburg ISD	162,975	117,931		213,155	138,217
Flatonia ISD	168,068	126,588		243,471	145,527
Fayetteville ISD	217,675	168,355		282,705	199,143
Round Top/Carmine ISD	411,054	147,938		488,982	174,639
City of La Grange	217,240	162,311		296,559	171,192
City of Schulenburg	156,961	149,726		206,637	168,632
City of Flatonia	164,494	161,797		255,575	178,784
City of Fayetteville	251,815	235,538		318,083	271,708
City of Carmine	213,033	175,976		268,160	191,664
Town of Round Top	1,212,061	563,479		1,326,204	699,487
Fayette County GWCD	214,682	195,451		283,039	221,421
Monument Hill WCID	361,730	243,289		433,578	271,458
Cummins Creek WCID	331,043	240,547		400,685	277,237
Giddings ISD	127,762	82,376		137,515	83,304
Smithville ISD	145,352	104,557		174,538	122,412
Weimar ISD	178,796	140,812		233,083	162,315

## Certified New Value for All Jurisdictions

	2022			2023	
	Market Value	Taxable Value		Market Value	Taxable Value
Fayette County Gen Fund	84,790,491	77,157,859		151,117,066	142,597,378
Farm/Market Road	84,711,831	77,041,961		151,085,676	142,537,626
La Grange ISD	33,723,811	30,349,563		54,353,122	48,055,246
Schulenburg ISD	10,673,410	10,248,792		19,645,865	17,467,635
Flatonia ISD	14,742,330	9,579,018		35,060,540	34,647,576
Fayetteville ISD	7,611,710	7,313,178		9,019,359	8,853,329
Round Top/Carmine ISD	16,973,920	16,049,046		29,516,630	27,816,825
City of La Grange	6,737,790	4,281,704		7,222,490	6,510,520
City of Schulenburg	3,422,850	3,334,890		5,725,690	5,650,540
City of Flatonia	5,436,260	939,210		1,177,240	1,177,240
City of Fayetteville	875,000	839,240		1,930,409	1,891,479
City of Carmine	239,420	239,420		825,420	825,420
Town of Round Top	2,344,980	2,344,980		1,999,000	1,953,050
Fayette County GWCD	84,667,591	77,107,065		151,113,726	142,639,752
Monument Hill WCID	743,860	656,388		141,050	123,370
Cummins Creek WCID	22,714,030	22,638,830		34,431,039	34,335,969
Giddings ISD	510,790	469,170		383,190	382,543
Smithville ISD*	205,590	165,590		1,206,280	1,178,340
Weimar ISD*	325,850	283,200		1,965,320	1,954,060

## Top 10 Taxpayers - 2023

	Market Value		Taxable Value
Magnolia Oil & Gas Oper.	114,441,900		114,441,900
Union Pacific Railroad Co.	74,566,690		74,566,690
LCRA Transmission Svcs. Corp.	70,694,960		70,694,960
Wink to Webster Pipeline LTD	56,714,430		56,714,430
ETC Texas Processing LTD	54,285,810		54,285,810
Geosouthern Operating II LLC	50,466,750		50,466,760
Dairy Farmers of America	45,882,390		45,882,390
Oasis Pipeline Co. TX LP	41,113,530		40,575,250
Lazy Q Ranch LLC	33,248,130		33,248,130
ROCC Oil & Gas LP	39,343,380		29,598,050

## 2023 STATE OF TEXAS OVERSIGHT

### The Property Value Study (PVS)

The PVS is a biennial audit by the state of Texas Comptroller of Public Accounts' Property Tax Assistance Division (PTAD). PTAD conducts the PVS to estimate a school district's taxable property value. The last study the FCAD received was in 2022 and the results were released in January 2023, wherein the PTAD determined that FCAD was not appraising at market value in the Flatonia ISD, Schulenburg ISD, La Grange ISD and Fayetteville ISD and their values deemed to be invalid. Due to these findings and an unsuccessful appeal, these same schools were subjected to a study for 2023. Those results should be known in late January.

### Methods and Assistance Program (MAP) Reviews

Tax Code Section 5.102 requires the Comptroller of Public Accounts to review county appraisal district (CAD) governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years. The first audit was completed in 2011. FCAD performed well and substantially completed all recommendations made in the initial MAP review and the subsequent reviews of 2013, 2015, 2017, 2019, 2021 and 2023. FCAD is therefore in compliance with Texas Property Tax Code Section 5.102.

## LEGISLATIVE CHANGES

There were numerous legislative changes as a result of the 2023 legislative sessions with numerous bills passed affecting appraisal districts and property tax. The FCAD continues to administer the new laws that occurred in the 88th Legislative Session. One of the more notable changes came as result of HJR 2 or the Property Tax Relief Act which increased the homestead exemption amount for school districts from \$40,000 to \$100,000 for the 2023 tax year. New laws as a result of the 88<sup>th</sup> Legislative Session of 2023 will be implemented as applicable.

## FCAD AND THE FUTURE

FCAD expects operating expenses to continue to rise in the coming years based on population growth, land fragmentation and increased state regulatory mandates and oversight. Currently FCAD employs 12 staff members, four of which are appraisers. Staffing has remained constant in the last several years in spite of the County's growth.



Please contact the appraisal district if you have any questions regarding this report at:

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