

CENTRAL APPRAISAL DISTRICT

WHARTON COUNTY

ANNUAL REPORT

2012

Contact Information

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Mission Statement:

The Central Appraisal District of Wharton County is a political subdivision of the State of Texas. The primary responsibility is to develop an annual appraisal roll, by establishing and maintaining market value appraisals for all real and business personal property. This information is for the use of 22 local taxing units in imposing ad valorem taxes on property within their boundaries.

Brief History:

In 1979, the 66th Texas Legislature, reacting to a chronic and growing problem of inequitable and unfair taxation, passed new legislation in Senate Bill 621, known as the Peveto bill. This bill required a centralized agency to be established in each county for the purpose of appraising property for ad valorem tax purposes. These agencies, Central Appraisal Districts, consolidated the appraisal function of all tax units into one office and were organized to ensure property taxation was fair and equitable, as well as accurate.

Governance:

Appraisal Districts are independent of the taxing units, but are governed by a Board of Directors elected by the taxing units elected officials. The board primary functions are in hiring the Chief Appraiser, administrative policy and adopting a budget. The specific duties are detailed in the Texas Property Tax Code.

Each district is headed by a Chief Appraiser who manages staff, prepares budgets, administers applications for exemptions and oversees the day-to-day operations of the appraisal district. By law the district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisal staff is registered with the Texas Department of Licensing and Registration and must complete courses and exams timely 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 of policy and procedure in alternating years. Results of both reviews are available on the Comptroller's website.

Report:

This Annual Report is a required publication. It contains statistical data for tax units:

- Market Value by Property Type
- Market Value, Taxable Value, Average Home Value & Tax Rates 2012 & 2011
- Exemption Availability by tax unit
- Exemption losses of all types by tax unit

Questions:

Any questions about information provided in this report, please contact: Central Appraisal District Tylene Gamble, Chief Appraiser/Administrator – tgamble@whartoncad.net

MARKET VALUE BY PROPERTY TYPE

Type	Description	Count	2012 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	13168	1,084,542,302	23.22%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	105	34,178,682	0.73%
C	Unimproved lots of 5 Acres or less	4223	49,527,882	1.06%
D1	All Acreage qualified and applied for Productivity Value	10282	1,351,427,996	28.93%
D2	Acreage of more than 5 acres not qualified for Productivity	882	31,249,261	0.67%
E	Real Property improvements located on D land -rural	4024	268,003,710	5.74%
F1	Real Property -Commercial	1481	248,316,542	5.32%
F2	Real Property -Industrial	129	304,570,231	6.52%
G	Oil, Gas and other Mineral valuations	25579	397,852,255	8.52%
Real and Personal property for Utilities				
J1	Utility Building and Land	5	350,846	0.01%
J2	Gas Companies Building and Land	20	1,486,623	0.03%
J3	Electric Companies Building and Land	125	49,655,117	1.06%
J4	Telephone Companies Building and Land	92	13,702,534	0.29%
J5	Railroad Companies	19	20,603,315	0.44%
J6	Pipeline Companies	438	131,137,840	2.81%
J7	Cable Companies -Satelites	63	5,486,995	0.12%
L1	Business Personal Property -Commercial	2249	123,757,715	2.65%
L2	Business Personal Property -Industrial	487	247,430,932	5.30%
M	Mobile Home and other property, not owning land	265	4,530,973	0.10%
O	Real Property -Residential Inventory (application)	59	915,421	0.02%
S	Business Personal Property -Special Inventory	23	9,022,491	0.19%
X	Constitutionally Exempt Building and Land	1005	293,244,940	6.28%

** 64723 4,670,994,603

** Property account with multiple codes, counted in each code
Actual Parcel Count

60809

COMPARISON IN Value and Rate 2011 – 2012

Tax Unit	2011 Market Value	2011 Taxable Value	2011 Average Home Value	2011 Total Tax Rate/100	2012 Market Value	2012 Taxable Value	2012 Average Home Value	2012 Total Tax Rate/100
ISD								
Boling	213,048,166	174,508,944	76,800	1.040000	225,914,350	185,613,327	80,210	1.040000
East Bernard	334,930,260	282,020,340	111,900	1.269810	357,055,955	302,312,655	113,760	1.259200
El Campo	1,247,465,642	1,064,125,826	94,200	1.203170	1,273,539,014	1,083,920,893	95,895	1.196150
Louise	198,213,276	175,365,846	99,800	1.200000	216,454,497	193,310,076	101,310	1.200000
Wharton	1,015,183,787	812,613,478	78,100	1.240370	1,081,504,241	876,421,808	80,290	1.225940
CITY								
East Bernard	146,883,351	140,152,740	130,575	0.154960	149,937,373	142,892,583	130,725	0.152490
El Campo	461,781,587	469,396,599	106,220	0.525380	578,396,054	481,720,936	106,810	0.507280
Wharton	444,617,165	354,476,829	86,970	0.488010	472,530,487	384,609,912	88,470	0.450230
COUNTY-WIDE								
Wharton County	3,009,829,293	2,805,923,800	100,000	0.469240	3,155,524,002	2,869,454,063	100,000	0.444440
Wharton County FM/LR	3,009,829,293	2,788,745,479	97,000	0.060980	3,155,524,002	2,852,735,037	97,000	0.057710
Wharton County Jr College	3,009,829,293	2,876,794,250	105,000	0.144140	3,155,524,002	3,023,703,326	105,000	0.138210
Emergency District 1	3,009,829,293	2,823,417,321	100,000	0.030000	3,155,524,002	2,968,847,022	100,000	0.030000
Coastal Bend Groundwater	3,010,123,453	2,819,903,656	100,000	0.007280	3,155,827,162	2,966,965,263	100,000	0.007250
OTHER								
West Wharton Cty Hospital	1,375,227,656	1,329,533,392	106,400	0.192870	1,445,186,815	1,395,018,636	106,400	0.183250
Emergency District 2	273,612,786	269,947,558	127,900	0.100000	288,836,210	284,929,600	127,800	0.100000
Emergency District 3	1,441,415,430	1,350,026,962	93,200	0.067500	1,524,644,675	1,424,650,584	93,200	0.064050
Emergency District 4	1,294,653,298	1,284,994,853	111,450	0.066740	1,341,998,568	1,331,472,791	111,450	0.064270
WATER/MUD								
Boling Water District	17,243,490	17,195,490	49,400	0.278000	17,674,781	17,626,781	49,400	0.293550
East Bernard Water	92,951,852	88,798,031	105,500	0.167090	94,023,586	89,909,134	105,500	0.181400
Hungerford MUD	9,573,588	9,284,626	48,320	0.236850	9,586,135	9,336,447	48,320	0.236850
Isaacson MUD	8,619,118	8,613,521	46,050	0.479730	8,775,145	8,775,145	46,050	0.479670
Louise Water District	32,102,767	32,054,767	75,140	0.142840	32,932,737	32,884,737	75,140	0.150000

EXEMPTIONS BY TAX UNIT

ENTITY	CODE	EXEMPTIONS GRANTED									
BOLING ISD	SBO	HS	\$15,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	--	CH
EAST BERNARD ISD	SEB	HS	\$15,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	--	CH
EL CAMPO ISD	SEL	HS	\$15,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	--	CH
LOUISE ISD	SLU	HS	\$15,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	GT	CH
WHARTON ISD	SWH	HS	\$15,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	GT	CH
EAST BERNARD CITY	CEB	--	-	OA	\$10,000	DP	\$10,000	DV	FP	GT	CH
EL CAMPO CITY	CEL	--	-	OA (FZ '07)	\$10,000	DP (FZ '07)	\$0	DV	FP	GT	CH
WHARTON CITY	CWH	--	-	OA (FZ '04)	\$10,000	DP (FZ '04)	\$10,000	DV	--	--	CH
BOLING WATER DISTRICT	WDB	--	-	-----	-----	-----	-----	DV	FP	GT	CH
EAST BERNARD WATER	WDE	HS	\$5,000	OA	\$10,000	DP	\$10,000	DV	FP	GT	CH
HUNGERFORD MUD	WDH	--	-	OA	\$10,000	-----	-----	DV	FP	GT	CH
ISAACSON MUD	MUDI	--	-	-----	-----	-----	-----	DV	FP	GT	CH
LOUISE WATER DISTRICT	WDL	--	-	-----	-----	-----	-----	DV	FP	--	CH
WEST WHARTON CTY HOSPITAL	HD	HS	\$5,000	OA	\$13,000	-----	-----	DV	FP	GT	CH
EMERGENCY SERVICES DIST #2	ED2	--	-	-----	-----	-----	-----	DV	FP	GT	CH
EMERGENCY SERVICES DIST #3	ED3	--	-	OA	\$ 5,000	DP	\$ 5,000	DV	FP	--	CH
EMERGENCY SERVICES DIST #4	ED4	--	-	-----	-----	-----	-----	DV	FP	GT	CH
WHARTON COUNTY	GWH	HS	\$5,000	OA	\$10,000	DP ('05)	\$10,000	DV	FP	--	CH
WHARTON COUNTY FM & LR	RD1	HS	\$8,000	OA	\$7,000	DP	\$7,000	DV	FP	--	CH
WHARTON CTY JR COLLEGE	JRC	--	-	OA	\$10,000	DP ('06)	\$10,000	DV	--	--	CH
EMERGENCY SERVICES DIST #1	ED1	HS	\$5,000	OA	\$10,000	DP ('07)	\$10,000	DV	FP	GT	CH
COASTAL BEND GROUDWATER	WDCB	HS	\$5,000	OA	\$10,000	DP	\$10,000	DV	FP	--	CH
Boling Water District collected by: <i>Boling Water District, PO Box 400, Boling, TX 77420</i>						HS = HOMESTEAD OA = OVERAGE DP = DISABLED PERSON DV = DISABLED VETERAN FP = FREEPORT GT = GOODS IN TRANSIT CH = PRIMARILY CHARITABLE					
All other entities collected by: <i>Wharton County Tax Assessor/Collector, PO Box 189, Wharton, TX 77488</i>											

EXEMPTION LOSS IN VALUE

Homeowner – Application Required

Tax Unit	Homestead	Over-Age 65	Disabled	Disabled Veterans
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ISD

Boling	14,848,021	2,980,308	268,685	593,723
East Bernard	16,142,230	3,601,293	212,860	593,678
El Campo	56,648,052	12,765,008	1,038,705	2,781,343
Louise	8,842,145	1,617,731	159,301	130,000
Wharton	39,949,599	9,733,432	1,205,063	1,568,060

CITY

East Bernard		2,153,300	125,293	527,273
El Campo		8,094,670		2,300,391
Wharton		6,518,020	911,824	1,238,967

COUNTY-WIDE

Wharton County	45,774,498	31,758,552	3,114,894	6,670,761
Wharton County FM/LR	73,191,468	22,154,004	2,163,008	6,529,251
Wharton County Jr College		32,054,431	3,189,381	6,688,045
Emergency District 1	45,774,498	31,756,552	3,114,894	6,670,761
Coastal Bend Groundwater	45,774,498	31,758,552	3,114,894	6,670,761

OTHER

West Wharton Cty Hospital	21,295,095	18,335,307		3,061,112
Emergency District 2				662,678
Emergency District 3		7,487,067	887,857	2,981,489
Emergency District 4				3,049,112

WATER/MUD

Boling Water District				48,000
East Bernard Water	2,134,482	1,542,464	110,293	327,213
Hungerford MUD		249,688		
Isaacson MUD				
Louise Water District				48,000

EXEMPTION LOSS IN VALUE

Application Required

Tax Unit	Freeport	Abatement	Pollution Control	Historic	Goods in Transit
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ISD

Boling			338,960		
East Bernard			1,576,489		
El Campo			6,862,487	57,486	
Louise			38,220		
Wharton			74,501,462		

CITY

East Bernard	1,956,203	994,992	1,287,729		
El Campo	575,958		73,095		
Wharton		20,592,809	798,712		

COUNTY-WIDE

Wharton County	16,039,026	99,335,473	83,317,618	57,486	
Wharton County FM/LR	16,039,026	99,335,473	83,317,618	57,486	
Wharton County Jr College		6,512,084	83,317,618	57,486	
Emergency District 1	16,039,026		83,317,618		
Coastal Bend Groundwater	16,039,026	2,184,919	83,317,618		

OTHER

West Wharton Cty Hospital	575,958		6,900,707		
Emergency District 2	1,956,203		1,287,729		
Emergency District 3	13,506,865		75,129,182		
Emergency District 4	575,958		6,900,707		

WATER/MUD

Boling Water District					
East Bernard Water					
Hungerford MUD					
Isaacson MUD					
Louise Water District					

ADDITIONAL LOSS IN VALUE

Tax Unit	Ag Value Loss	Less than 500 - BPP.Mineral	Homestead Cap Loss	Total Exempt Govn/Religious Charitable
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ISD

Boling	143,377,408	19,598	3,309,218	25,953,804
East Bernard	201,721,997	54,133	2,078,997	17,195,914
El Campo	441,555,925	166,067	11,582,427	128,345,838
Louise	201,773,016	23,938	1,631,570	14,488,516
Wharton	193,516,595	83,436	4,734,117	119,366,370

CITY

East Bernard	5,707,180	4,318	764,941	15,092,092
El Campo	9,185,524	36,544	2,981,268	114,123,634
Wharton	14,445,084	6,397	1,464,296	108,009,022

COUNTY-WIDE

Wharton County	1,186,496,641	287,490	23,336,329	305,350,442
Wharton County FM/LR	1,186,496,641	287,490	23,336,329	305,350,442
Wharton County Jr College	1,186,496,641	287,490	23,336,329	305,350,442
Emergency District 1	1,186,496,641	287,490	23,336,329	305,350,442
Coastal Bend Groundwater	1,186,974,196	287,490	23,336,329	305,433,628

OTHER

West Wharton Cty Hospital	619,262,714	149,661	12,761,309	144,851,981
Emergency District 2	141,484,676	39,291	1,716,533	17,054,954
Emergency District 3	463,639,769	145,103	9,213,792	149,765,161
Emergency District 4	581,372,196	147,735	12,406,004	138,530,327

WATER/MUD

Boling Water District	721,785	949	390,240	8,121,805
East Bernard Water	444,680	3,997	499,527	12,709,733
Hungerford MUD	241,340	1,156	126,608	648,440
Isaacson MUD	155,792		322,349	46,577
Louise Water District	407,985	727	303,555	7,875,318

