

***CENTRAL APPRAISAL DISTRICT***

***WHARTON COUNTY***

***ANNUAL REPORT  
2014***

**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 66<sup>th</sup> 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 2013 & 2014  
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](mailto:tgamble@whartoncad.net)

# MARKET VALUE BY PROPERTY TYPE

Type	Description	Count	2014 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	13358	1,138,226,015	22.22%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	111	32,691,940	0.64%
C	Unimproved lots of 5 Acres or less	4505	68,384,744	1.33%
D1	All Acreage qualified and applied for Productivity Value	10246	1,522,687,950	29.72%
D2	Farm/Ranch Impr on qualified Ag Land	1587	17,973,134	0.35%
E	Real Property improvements located on D land -rural	2546	263,199,312	5.14%
E4	Non Qualified Ag Land	1908	18,536,033	0.36%
F1	Real Property -Commercial	1543	284,346,784	5.55%
F2	Real Property -Industrial	125	296,020,907	5.78%
G	Oil, Gas and other Mineral valuations	15953	465,441,314	9.08%
Real and Personal property for Utilities				
J1	Utility Building and Land	6	426,677	0.01%
J2	Gas Companies Building and Land	27	1,898,054	0.04%
J3	Electric Companies Building and Land	129	56,781,847	1.11%
J4	Telephone Companies Building and Land	112	12,842,565	0.25%
J5	Railroad Companies	16	19,142,412	0.37%
J6	Pipeline Companies	466	185,322,197	3.62%
J7	Cable Companies -Satelites	58	4,117,142	0.08%
L1	Business Personal Property -Commercial	2337	139,075,992	2.71%
L2	Business Personal Property -Industrial	468	251,135,076	4.90%
H	BPP- Goods in Transit	1	5,720,940	0.11%
M	Mobile Home and other property, not owning land	272	3,877,337	0.08%
O	Real Property -Residential Inventory (application)	52	921,601	0.02%
S	Business Personal Property -Special Inventory	22	14,270,946	0.28%
X	Constitutionally Exempt Building and Land	658	320,344,245	6.25%

\*\* 56506 5,123,385,164

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

50955

# COMPARISON IN Value and Rate 2013 – 2014

Tax Unit	2013 Market Value	2013 Taxable Value	2013 Average Home Value	2013 Total Tax Rate/100	2014 Market Value	2014 Taxable Value	2014 Average Home Value	2014 Total Tax Rate/100
<b>ISD</b>								
Boling	412,205,906	221,781,524	81,100	1.040000	437,984,980	237,931,919	81,940	1.040000
East Bernard	593,611,255	341,437,196	120,100	1.259200	610,930,064	352,695,084	118,440	1.259000
El Campo	1,903,925,092	1,211,502,495	101,830	1.195690	1,996,857,199	1,301,831,154	98,500	1.178030
Louise	462,394,575	217,732,282	103,380	1.200000	514,175,082	260,127,751	98,900	1.200000
Wharton	1,443,231,648	994,756,912	80,400	1.214900	1,505,915,658	1,035,154,019	81,320	1.197100
<b>CITY</b>								
East Bernard	179,937,668	152,214,094	134,900	0.143780	189,557,568	159,228,864	140,000	0.152060
El Campo	723,784,252	597,040,749	109,200	0.480640	751,758,945	622,484,230	111,860	0.510580
Wharton	599,288,528	443,428,758	87,650	0.445630	604,730,713	448,653,143	88,800	0.432020
<b>COUNTY-WIDE</b>								
Wharton County	4,822,952,894	2,985,471,192	104,380	0.432000	5,073,557,841	3,213,603,672	104,100	0.407190
Wharton County FM/LR	4,822,952,894	2,969,402,947	101,380	0.056060	5,073,557,841	3,198,024,513	101,100	0.052800
Wharton County Jr College	4,822,952,894	3,112,994,358	109,380	0.134190	5,073,557,841	3,318,456,671	109,100	0.126560
Emergency District 1	4,822,952,894	3,057,651,155	104,380	0.030000	5,073,557,841	3,253,410,726	104,100	0.030000
Coastal Bend Groundwater	4,823,733,609	3,055,877,445	104,380	0.007600	5,074,338,556	3,253,713,886	104,100	0.007700
<b>OTHER</b>								
West Wharton Cty Hospital	2,331,045,708	1,457,151,113	109,610	0.175950	2,496,264,875	1,612,025,666	109,780	0.161260
Emergency District 2	460,292,025	294,844,329	135,600	0.100000	472,515,220	302,664,802	136,000	0.100000
Emergency District 3	2,180,653,672	1,423,772,985	91,230	0.064050	2,272,536,097	1,472,539,757	91,460	0.059500
Emergency District 4	2,182,007,197	1,390,533,781	114,760	0.061860	2,328,506,524	1,526,464,737	115,200	0.059780
<b>WATER/MUD</b>								
Boling Water District	25,821,452	18,840,593	51,300	0.299100	29,456,966	21,652,074	52,840	0.310000
East Bernard Water	124,716,476	105,801,559	120,290	0.170920	127,872,366	108,674,677	123,840	0.179300
Hungerford MUD	12,537,124	9,720,633	51,200	0.236850	13,936,607	10,889,269	54,130	0.236850
Isaacson MUD	9,245,360	8,778,887	48,900	0.526950	9,426,643	9,052,289	49,800	0.553300
Louise Water District	42,797,977	34,940,388	78,200	0.150000	45,331,246	37,067,290	79,730	0.150000

# EXEMPTIONS BY TAX UNIT

ENTITY	CODE	EXEMPTIONS GRANTED									
		HS	Amount	OA (FZ)	Amount	DP (FZ)	Amount	DV	FP	GT	CH
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	HS	1%(\$5000)	OA	\$ 7,000	DP	\$ 7,000	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
<b>Boling Water District collected by:</b> Boling Water District, PO Box 400, Boling, TX 77420						HS = HOMESTEAD OA = OVERAGE DP = DISABLED PERSON DV = DISABLED VETERAN FP = FREEPORT GT = GOODS IN TRANSIT CH = PRIMARILY CHARITABLE					
<b>All other entities collected by:</b> Wharton County Tax Assessor/Collector, PO Box 189, Wharton, TX 77488											

# EXEMPTION LOSS IN VALUE

## Homeowner – Application Required

Tax Unit	Homestead	Over-Age 65	Disabled	Disabled Veterans
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### ISD

Boling	14,495,514	3,230,848	332,712	840,939
East Bernard	15,769,946	3,875,982	193,103	1,060,424
El Campo	54,389,545	12,979,180	1,118,257	3,536,188
Louise	8,783,520	1,803,649	169,420	254,841
Wharton	38,279,734	9,767,517	1,186,020	1,575,325

### CITY

East Bernard		2,345,000	100,000	562,613
El Campo		8,273,578		2,904,451
Wharton		6,334,027	863,932	1,170,067

### COUNTY-WIDE

Wharton County	44,004,052	32,212,065	3,185,725	8,602,852
Wharton County FMLR	70,462,638	22,488,495	2,213,394	8,419,236
Wharton County Jr College		32,425,640	3,252,456	8,607,852
Emergency District 1	44,004,052	32,212,065	3,185,725	8,602,852
Coastal Bend Groundwater	44,004,052	32,212,065	3,185,725	8,602,852

### OTHER

West Wharton Cty Hospital	20,477,137	18,592,780		4,034,918
Emergency District 2				735,272
Emergency District 3	19,464,199	10,396,699	1,250,137	3,826,662
Emergency District 4				4,034,918

### WATER/MUD

Boling Water District				36,000
East Bernard Water	2,230,572	1,785,000	100,000	336,145
Hungerford MUD		259,000		
Isaacson MUD				5,000
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			345,042		
East Bernard			897,219		
El Campo			8,215,636	57,316	
Louise			4,202,755		
Wharton			67,654,190		

### CITY

East Bernard	4,134,815	891,285	619,789		
El Campo	1,219,380		81,121		
Wharton		10,102,015	629,650		

### COUNTY-WIDE

Wharton County	21,384,515	39,749,738	81,314,842	57,316	
Wharton County FMLR	21,384,515	39,749,738	81,314,842	57,316	
Wharton County Jr College			81,314,842	57,316	
Emergency District 1	21,384,515		81,314,842		
Coastal Bend Groundwater	21,384,515		81,314,842		

### OTHER

West Wharton Cty Hospital	1,219,380		12,418,391		
Emergency District 2	4,134,815		619,789		
Emergency District 3	16,030,320		68,276,662		
Emergency District 4	1,219,380		12,418,391		

### 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	149,943,966	21,217	1,398,837	29,479,989
East Bernard	218,141,013	41,584	1,342,514	16,913,195
El Campo	486,384,578	178,297	7,818,992	120,348,056
Louise	224,138,885	33,673	818,645	13,841,943
Wharton	209,135,242	85,795	2,686,994	140,390,822

## CITY

East Bernard	6,480,198	4,559	359,612	14,830,833
El Campo	9,879,588	45,202	2,545,317	104,326,078
Wharton	13,193,753	3,981	754,497	123,025,648

## COUNTY-WIDE

Wharton County	1,294,085,072	318,008	14,065,979	320,974,005
Wharton County FM/LR	1,294,085,072	318,008	14,065,979	320,974,005
Wharton County Jr College	1,294,085,072	318,008	14,065,979	320,974,005
Emergency District 1	1,294,085,072	318,008	14,065,979	320,974,005
Coastal Bend Groundwater	1,294,562,627	318,008	14,065,979	320,974,005

## OTHER

West Wharton Cty Hospital	683,528,842	166,736	8,251,767	135,549,258
Emergency District 2	146,589,655	28,548	1,023,887	16,709,452
Emergency District 3	501,196,442	150,970	4,907,705	174,496,544
Emergency District 4	646,296,975	168,727	8,134,387	129,767,009

## WATER/MUD

Boling Water District	638,886	343	111,837	7,017,826
East Bernard Water	331,232	4,606	222,512	14,187,622
Hungerford MUD	321,397	1,156	123,563	2,342,222
Isaacson MUD	174,373		156,379	38,602
Louise Water District	544,444	1	115,710	7,555,801