

CENTRAL APPRAISAL DISTRICT

WHARTON COUNTY

***ANNUAL REPORT
2016***

Contact Information

**308 East Milam
Wharton, Texas 77488
979-532-8931 T
979-532-5691 F**

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 2015 & 2016
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	2016 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	13572	1,253,196,440	22.66%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	116	46,595,754	0.84%
C	Unimproved lots of 5 Acres or less	4312	79,718,244	1.44%
D1	All Acreage qualified and applied for Productivity Value	10729	1,962,250,371	35.47%
D2	Farm/Ranch Impr on qualified Ag Land	1809	23,168,297	0.42%
E	Real Property improvements located on D land -rural	2675	297,392,697	5.38%
E4	Non Qualified Ag Land	2304	44,267,586	0.80%
F1	Real Property -Commercial	1548	308,738,416	5.58%
F2	Real Property -Industrial	132	343,750,335	6.21%
G	Oil, Gas and other Mineral valuations	7813	118,888,954	2.15%
Real and Personal property for Utilities				
J1	Utility Building and Land	5	412,904	0.01%
J2	Gas Companies Building and Land	26	2,463,351	0.04%
J3	Electric Companies Building and Land	125	61,383,368	1.11%
J4	Telephone Companies Building and Land	109	12,280,989	0.22%
J5	Railroad Companies	17	25,691,269	0.46%
J6	Pipeline Companies	480	194,085,046	3.51%
J7	Cable Companies -Satelites	69	5,664,550	0.10%
L1	Business Personal Property -Commercial	2458	194,676,052	3.52%
L2	Business Personal Property -Industrial	425	224,075,029	4.05%
H	BPP- Goods in Transit	0	-	
M	Mobile Home and other property, not owning land	300	4,706,831	0.09%
O	Real Property -Residential Inventory (application)	34	1,007,219	0.02%
S	Business Personal Property -Special Inventory	23	15,975,245	0.29%
X	Constitutionally Exempt Building and Land	652	311,066,152	5.62%

** 49733 5,531,455,099

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

43723

COMPARISON IN Value and Rate 2015 – 2016

Tax Unit	2015 Market Value	2015 Taxable Value	2015 Average Home Value	2015 Total Tax Rate/100	2016 Market Value	2016 Taxable Value	2016 Average Home Value	2016 Total Tax Rate/100
ISD								
Boling	483,414,798	263,037,711	75,415	1.040000	502,043,559	282,669,590	80,400	1.040000
East Bernard	619,211,555	348,721,333	112,000	1.225900	670,021,773	359,514,664	123,160	1.235000
El Campo	1,931,380,332	1,197,663,891	91,580	1.198050	2,026,550,984	1,209,659,906	98,600	1.198000
Louise	509,642,037	245,427,164	91,560	1.200000	609,258,227	258,817,389	101,400	1.140000
Wharton	1,390,596,243	946,990,483	73,650	1.197100	1,384,526,970	1,021,810,294	79,000	1.197000
CITY								
East Bernard	195,403,275	163,680,707	142,370	0.159420	190,221,402	173,012,363	153,300	0.162930
El Campo	756,595,822	631,644,691	115,370	0.591770	703,762,747	671,857,498	122,000	0.630000
Wharton	592,336,197	445,052,219	90,300	0.442050	500,943,803	464,728,898	95,500	0.424500
COUNTY-WIDE								
Wharton County	4,941,886,486	3,100,857,383	107,000	0.434120	5,202,259,944	3,241,931,986	114,000	0.435370
Wharton County FM/LR	4,941,933,036	3,085,607,132	104,000	0.055880	5,202,259,944	3,226,694,579	111,000	0.054563
Wharton County Jr College	4,941,933,036	3,213,018,237	112,000	0.130280	5,202,259,944	3,345,685,443	119,000	0.137060
Emergency District 1	4,941,933,036	3,146,710,428	107,000	0.030000	5,202,259,944	3,284,996,830	114,000	0.030000
Coastal Bend Groundwater	4,942,713,751	3,147,013,588	107,000	0.008500	5,203,040,659	3,285,299,990	114,000	0.008500
OTHER								
West Wharton Cty Hospital	2,403,652,640	1,507,191,079	113,080	0.187520	2,595,776,646	1,536,476,680	120,600	0.199800
Emergency District 2	480,544,585	306,938,561	139,500	0.100000	511,209,889	321,062,249	136,000	0.100000
Emergency District 3	2,198,719,734	1,437,615,657	93,850	0.059500	2,253,439,456	1,532,933,783	99,400	0.075000
Emergency District 4	2,261,983,955	1,449,758,639	118,500	0.063420	2,437,592,876	1,480,116,839	125,900	0.067590
WATER/MUD								
Boling Water District	31,444,907	23,398,183	56,260	0.314430	25,010,523	23,899,706	58,200	0.320000
East Bernard Water	127,876,242	108,879,152	125,460	0.191140	124,382,253	119,699,268	136,100	0.190280
Hungerford MUD	13,738,789	10,601,109	53,260	0.259980	11,981,043	11,149,085	57,100	0.261900
Isaacson MUD	9,852,374	9,502,378	53,280	0.556060	11,106,870	10,714,211	57,000	0.561350
Louise Water District	47,044,727	38,294,072	82,800	0.150000	42,558,374	41,256,197	89,500	0.149870

EXEMPTIONS BY TAX UNIT

ENTITY	CODE	EXEMPTIONS GRANTED									
		HS	Amount	OA (FZ)	Amount	DP (FZ)	Amount	DV	FP	GT	CH
BOLING ISD	SBO	HS	\$25,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	--	CH
EAST BERNARD ISD	SEB	HS	\$25,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	--	CH
EL CAMPO ISD	SEL	HS	\$25,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	--	CH
LOUISE ISD	SLU	HS	\$25,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	GT	CH
WHARTON ISD	SWH	HS	\$25,000	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%/\$5,000	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
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	23,749,641	3,209,673	261,338	840,230
East Bernard	26,106,877	3,966,119	167,251	1,414,871
El Campo	90,378,457	13,059,857	823,838	4,421,274
Louise	14,628,179	1,921,875	103,311	382,802
Wharton	62,094,163	9,763,875	895,725	2,202,594

CITY

East Bernard		2,475,000	120,000	628,385
El Campo		8,611,727		3,675,410
Wharton		6,554,291	778,167	1,933,311

COUNTY-WIDE

Wharton County	43,909,179	33,759,947	2,706,811	11,945,134
Wharton County FMLR	70,383,588	23,582,489	1,881,137	11,711,264
Wharton County Jr College		33,945,369	2,754,176	11,966,071
Emergency District 1	43,909,179	33,759,947	2,706,811	10,219,532
Coastal Bend Groundwater	43,909,179	33,759,947	2,706,811	11,945,134

OTHER

West Wharton Cty Hospital	20,595,143	19,454,925		5,520,219
Emergency District 2				1,116,383
Emergency District 3	19,228,189	10,924,181	1,073,866	5,316,149
Emergency District 4				5,527,952

WATER/MUD

Boling Water District				36,000
East Bernard Water	2,180,572	1,865,000	120,000	517,413
Hungerford MUD		260,619		12,000
Isaacson MUD				10,000
Louise Water District				58,000

EXEMPTION LOSS IN VALUE

Application Required

Tax Unit	Freeport	Abatement	Pollution Control	Historic	Goods in Transit
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ISD

Boling			337,141		
East Bernard			954,334		
El Campo			8,377,706	64,707	
Louise			8,228,329		
Wharton			20,807,014		

CITY

East Bernard	2,993,963	661,880	715,204		
El Campo	1,765,209		95,695		
Wharton		9,442,022	716,884		

COUNTY-WIDE

Wharton County	17,097,865	43,000,137	38,704,524	64,707	
Wharton County FM/LR	17,097,865	43,000,137	38,704,524	64,707	
Wharton County Jr College			38,704,524	64,707	
Emergency District 1	17,097,865		38,704,524		
Coastal Bend Groundwater	17,097,865		38,704,524		

OTHER

West Wharton Cty Hospital	1,765,209		16,606,035		
Emergency District 2	52,993,963		715,204		
Emergency District 3	12,338,693		21,383,285		
Emergency District 4	1,765,209		16,606,035		

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	189,044,682	14,949	1,931,264	27,910,482
East Bernard	274,787,048	37,272	3,110,609	17,254,533
El Campo	688,995,177	153,234	10,770,062	113,379,887
Louise	324,155,054	22,651	1,021,288	14,603,999
Wharton	262,738,558	47,263	4,114,747	138,065,202

CITY

East Bernard	8,115,993	5,328	1,498,614	14,849,786
El Campo	12,563,708	33,011	5,193,500	95,077,706
Wharton	14,571,706	6,748	2,218,524	118,560,970

COUNTY-WIDE

Wharton County	1,748,191,684	231,392	20,947,970	311,213,973
Wharton County FM/LR	1,748,191,684	231,392	20,947,970	311,213,973
Wharton County Jr College	1,748,191,684	231,392	20,947,970	311,213,973
Emergency District 1	1,748,191,684	231,392	20,947,970	311,213,973
Coastal Bend Groundwater	1,748,669,239	231,392	20,947,970	311,213,973

OTHER

West Wharton Cty Hospital	984,220,284	150,828	11,138,151	129,291,484
Emergency District 2	182,471,541	21,932	2,850,549	17,099,645
Emergency District 3	643,108,400	86,168	7,131,910	172,499,737
Emergency District 4	922,611,743	140,275	10,965,511	121,615,331

WATER/MUD

Boling Water District	819,636	1,146	255,181	7,184,864
East Bernard Water	472,033	5,703	1,267,933	14,152,786
Hungerford MUD	485,118	739	74,221	2,403,260
Isaacson MUD	61,226		321,433	37,978
Louise Water District	772,410	1,601	471,767	8,080,645