

CENTRAL APPRAISAL DISTRICT

WHARTON COUNTY

***ANNUAL REPORT
2017***

Contact Information

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Wharton, Texas 77488
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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 2016 & 2017

- 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	2017 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	13671	1,323,871,761	22.02%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	121	41,264,432	0.69%
C	Unimproved lots of 5 Acres or less	4289	83,354,046	1.39%
D1	All Acreage qualified and applied for Productivity Value	10397	2,133,421,491	35.49%
D2	Farm/Ranch Impr on qualified Ag Land	1754	22,451,025	0.37%
E	Real Property improvements located on D land -rural	2697	306,433,132	5.10%
E4	Non Qualified Ag Land	2254	43,127,774	0.72%
F1	Real Property -Commercial	1549	316,968,163	5.27%
F2	Real Property -Industrial	132	474,828,611	7.90%
G	Oil, Gas and other Mineral valuations	9344	108,307,193	1.80%

Real and Personal property for Utilities

J1	Utility Building and Land	5	413,901	0.01%
J2	Gas Companies Building and Land	26	2,515,141	0.04%
J3	Electric Companies Building and Land	126	65,313,604	1.09%
J4	Telephone Companies Building and Land	108	12,106,890	0.20%
J5	Railroad Companies	17	27,003,279	0.45%
J6	Pipeline Companies	481	279,330,503	4.65%
J7	Cable Companies -Satelites	66	6,413,890	0.11%

L1	Business Personal Property -Commercial	2484	199,250,290	3.31%
L2	Business Personal Property -Industrial	424	226,193,475	3.76%
H	BPP- Goods in Transit	0	-	
M	Mobile Home and other property, not owning land	302	4,702,698	0.08%
O	Real Property -Residential Inventory (application)	32	1,005,639	0.02%
S	Business Personal Property -Special Inventory	26	14,774,442	0.25%
X	Constitutionally Exempt Building and Land	654	318,037,728	5.29%

** 50959 6,011,089,108

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

45059

COMPARISON IN Value and Rate 2016 – 2017

Tax Unit	2016 Market Value	2016 Taxable Value	2016 Average Home Value	2016 Total Tax Rate/100	2017 Market Value	2017 Taxable Value	2017 Average Home Value	2017 Total Tax Rate/100
ISD								
Boling	502,733,041	282,759,882	80,400	1.040000	574,091,849	337,152,852	83,300	1.040000
East Bernard	670,096,307	358,977,196	123,160	1.235000	718,244,267	368,866,729	128,800	1.234060
El Campo	2,018,055,158	1,199,479,649	98,600	1.198000	2,172,953,044	1,290,512,629	103,300	1.198000
Louise	609,243,976	262,374,115	101,400	1.140000	634,479,910	269,733,577	108,600	1.170000
Wharton	1,383,981,109	1,017,918,918	79,000	1.197000	1,583,294,553	1,188,607,486	85,100	1.197000
CITY								
East Bernard	190,244,753	172,885,541	153,300	0.162930	197,295,746	179,744,979	161,000	0.171390
El Campo	695,692,023	663,487,589	122,000	0.630000	748,013,214	714,089,096	128,000	0.614140
Wharton	498,445,375	461,831,007	95,500	0.424500	522,010,590	481,810,561	100,900	0.410080
COUNTY-WIDE								
Wharton County	5,193,967,892	3,233,169,538	114,000	0.435370	5,692,923,656	3,570,695,259	119,200	0.423440
Wharton County FM/LR	5,193,967,892	3,217,950,196	111,000	0.054563	5,692,923,656	3,555,691,410	116,200	0.051560
Wharton County Jr College	5,193,967,892	3,337,485,192	119,000	0.137060	5,692,923,656	3,669,171,310	124,200	0.135500
Emergency District 1	5,196,967,892	3,276,234,382	114,000	0.030000	5,692,923,656	3,609,045,702	119,200	0.050000
Coastal Bend Groundwater	5,194,748,607	3,276,537,542	114,000	0.008500	5,693,704,371	3,609,348,862	119,200	0.008300
OTHER								
West Wharton Cty Hospital	2,587,151,424	1,530,861,721	120,600	0.199800	2,746,963,042	1,620,705,804	125,700	0.203910
Emergency District 2	511,286,844	320,858,695	136,000	0.100000	551,048,630	334,065,685	156,900	0.100000
Emergency District 3	2,253,564,013	1,530,161,844	99,400	0.075000	2,549,893,703	1,754,350,961	104,500	0.085000
Emergency District 4	2,429,100,052	1,475,441,761	125,900	0.067590	2,591,938,465	1,570,522,594	131,000	0.067590
WATER/MUD								
Boling Water District	24,978,973	23,868,156	58,200	0.320000	26,957,354	25,509,974	60,600	0.330000
East Bernard Water	126,111,368	119,663,661	136,100	0.190280	133,954,533	127,198,790	147,400	0.189740
Hungerford MUD	18,171,465	17,309,507	57,100	0.261900	20,380,723	18,829,923	64,600	0.249560
Isaacson MUD	11,073,870	10,681,211	57,000	0.561350	11,643,137	11,352,920	61,800	0.530000
Louise Water District	42,558,374	41,256,197	89,500	0.149870	46,112,021	44,280,301	99,400	0.145730

EXEMPTIONS BY TAX UNIT

ENTITY	CODE	EXEMPTIONS GRANTED									
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: Boling Water District, PO Box 400, Boling, TX 77420 All other entities collected by: Wharton County Tax Assessor/Collector, PO Box 189, Wharton, TX 77488						HS = HOMESTEAD OA = OVERAGE DP = DISABLED PERSON DV = DISABLED VETERAN FP = FREEPORT GT = GOODS IN TRANSIT CH = PRIMARILY CHARITABLE					

EXEMPTION LOSS IN VALUE

Homeowner – Application Required

Tax Unit	Homestead	Over-Age 65	Disabled	Disabled Veterans
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ISD

Boling	23,795,292	3,348,363	214,089	989,417
East Bernard	26,288,612	4,107,217	170,400	1,841,162
El Campo	90,803,723	13,599,066	785,423	4,651,506
Louise	14,719,075	1,985,842	110,000	373,366
Wharton	62,219,107	10,276,871	972,466	2,671,851

CITY

East Bernard		2,480,000	110,000	1,098,648
El Campo		8,905,427		4,061,059
Wharton		6,650,692	825,370	1,986,061

COUNTY-WIDE

Wharton County	43,963,475	34,860,186	2,620,767	13,304,147
Wharton County FM/LR	70,514,409	24,358,430	1,821,407	13,058,178
Wharton County Jr College		35,029,903	2,663,359	11,520,417
Emergency District 1	43,963,475	34,860,186	2,620,767	13,304,147
Coastal Bend Groundwater	43,963,475	34,860,186	2,620,767	13,304,147

OTHER

West Wharton Cty Hospital	20,660,212	20,206,026		5,928,993
Emergency District 2				1,588,646
Emergency District 3	19,187,986	11,256,340	1,053,089	5,797,125
Emergency District 4				5,928,993

WATER/MUD

Boling Water District				36,000
East Bernard Water	2,168,072	1,850,000	110,000	545,702
Hungerford MUD		331,511		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			339,855		
East Bernard			949,908		
El Campo			8,319,169	65,207	
Louise			3,993,876		
Wharton			18,164,544		

CITY

East Bernard	2,796,128	361,250	686,898		
El Campo	2,860,112		89,111		
Wharton		8,860,010	728,094		

COUNTY-WIDE

Wharton County	16,455,919	38,285,236	31,767,352	65,207	
Wharton County FM/LR	16,455,919	38,285,236	31,767,352	65,207	
Wharton County Jr College			31,767,352	65,207	
Emergency District 1	16,445,919		31,767,352		
Coastal Bend Groundwater	16,445,919		31,767,352		

OTHER

West Wharton Cty Hospital	2,860,112		12,313,045		
Emergency District 2	2,796,128		686,898		
Emergency District 3	10,799,679		18,767,409		
Emergency District 4	2,860,112		12,313,045		

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	206,138,088	18,387	2,113,893	28,948,809
East Bernard	313,674,969	30,460	2,345,270	17,282,132
El Campo	757,051,580	197,942	7,164,741	116,385,688
Louise	342,236,167	25,485	1,328,007	15,291,270
Wharton	290,324,160	48,808	10,058,068	139,993,031

CITY

East Bernard	8,575,181	5,604	1,442,662	14,703,609
El Campo	14,107,452	35,902	3,900,957	98,098,509
Wharton	14,125,368	6,864	7,024,434	119,294,807

COUNTY-WIDE

Wharton County	1,917,896,129	269,950	23,009,979	317,900,933
Wharton County FM/LR	1,917,896,129	269,950	23,009,979	317,900,933
Wharton County Jr College	1,917,896,129	269,950	23,009,979	317,900,933
Emergency District 1	1,917,896,129	269,950	23,009,979	317,900,933
Coastal Bend Groundwater	1,918,373,684	269,950	23,009,979	317,900,933

OTHER

West Wharton Cty Hospital	1,056,002,738	153,201	8,286,112	133,021,451
Emergency District 2	209,681,145	20,068	2,230,128	17,096,935
Emergency District 3	715,872,615	130,699	12,808,499	175,438,202
Emergency District 4	992,342,369	142,532	7,971,352	125,365,298

WATER/MUD

Boling Water District	752,136	2,627	659,244	8,100,094
East Bernard Water	706,675	5,707	1,375,294	14,013,744
Hungerford MUD	926,899	330	280,390	2,401,870
Isaacson MUD	61,226		218,991	37,978
Louise Water District	928,223	1,235	845,497	8,496,178