

CENTRAL APPRAISAL DISTRICT

WHARTON COUNTY

***ANNUAL REPORT
2020***

Contact Information

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

www.whartoncad.net

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 2019 & 2020
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	2020 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	13920	1,594,963,747	23.443%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	112	40,999,744	0.603%
C	Unimproved lots of 5 Acres or less	4339	90,814,177	1.335%
D1	All Acreage qualified and applied for Productivity Value	10422	2,278,374,255	33.488%
D2	Farm/Ranch Impr on qualified Ag Land	1765	22,947,266	0.337%
E	Real Property improvements located on D land -rural	2820	417,499,979	6.137%
E4	Non Qualified Ag Land	688	34,556,619	0.508%
F1	Real Property -Commercial	1558	381,572,132	5.608%
F2	Real Property -Industrial	128	571,445,993	8.399%
G	Oil, Gas and other Mineral valuations	6418	72,647,104	1.068%
Real and Personal property for Utilities				
J1	Utility Building and Land	3	120,882	0.002%
J2	Gas Companies Building and Land	22	2,908,982	0.043%
J3	Electric Companies Building and Land	126	93,519,642	1.375%
J4	Telephone Companies Building and Land	132	10,766,331	0.158%
J5	Railroad Companies	17	24,804,969	0.365%
J6	Pipeline Companies	502	340,427,638	5.004%
J7	Cable Companies -Satelites	58	5,072,970	0.075%
L1	Business Personal Property -Commercial	2535	179,220,812	2.634%
L2	Business Personal Property -Industrial	328	277,989,054	4.086%
H	BPP- Goods in Transit	0		0.000%
M	Mobile Home and other property, not owning land	301	5,581,853	0.082%
O	Real Property -Residential Inventory (application)	0	-	0.000%
S	Business Personal Property -Special Inventory	31	19,797,537	0.291%
X	Constitutionally Exempt Building and Land	615	337,460,131	4.960%

** 42473 6,803,491,817

** Property account with multiple codes, counted in each code

COMPARISON IN Value and Rate 2019 – 2020

Tax Unit	2020 Market Value	2020 Taxable Value	2020 Average Home Value	2020 Total Tax Rate/100	2019 Market Value	2019 Taxable Value	2019 Average Home Value	2019 Total Tax Rate/100
ISD								
Boling	694,111,641	421,687,920	101,280	0.966400	687,109,245	414,807,554	95,840	0.970000
East Bernard	853,247,589	450,002,686	164,300	1.353690	841,575,738	431,829,119	152,300	1.377550
El Campo	2,361,656,295	1,431,638,096	131,260	1.126400	2,354,246,416	1,404,006,214	121,580	1.126400
Louise	681,657,926	292,841,289	139,100	1.054700	682,310,738	291,748,483	128,580	1.068350
Wharton	1,854,585,378	1,360,500,682	103,100	1.286400	1,890,172,825	1,399,163,787	96,370	1.297200
CITY								
East Bernard	233,973,535	213,184,517	197,300	0.178030	233,360,079	206,383,928	183,350	0.178030
El Campo	846,257,199	805,079,540	152,560	0.563380	839,543,206	785,444,624	145,540	0.568870
Wharton	571,704,912	540,082,785	117,300	0.437260	560,538,214	518,918,988	112,680	0.445350
COUNTY-WIDE								
Wharton County	6,456,175,406	3,723,738,255	145,200	0.411260	6,466,310,430	3,678,719,131	135,720	0.414600
Wharton County FM/LR	6,456,175,406	3,709,538,284	142,200	0.047430	6,466,310,430	3,664,179,062	132,720	0.047740
Wharton County Jr College	6,456,175,406	4,172,998,388	150,200	0.136840	6,466,310,430	4,157,180,364	140,720	0.139340
Emergency District 1	6,456,175,406	4,103,787,495	145,200	0.050000	6,466,310,430	4,087,720,778	135,720	0.050000
Coastal Bend Groundwater	6,456,956,121	4,104,090,655	145,200	0.007990	6,467,091,145	4,088,023,938	135,720	0.008000
OTHER								
West Wharton Cty Hospital	2,989,320,090	1,775,272,462	153,400	0.221600	2,986,923,388	1,753,427,995	143,640	0.221600
Emergency District 2	652,804,994	393,926,954	193,100	0.100000	643,413,798	378,406,028	181,260	0.100000
Emergency District 3	2,978,159,736	2,031,674,410	123,970	0.083580	3,007,414,232	2,060,662,336	116,170	0.082550
Emergency District 4	2,825,188,900	1,729,892,792	159,600	0.062470	2,815,458,915	1,699,776,504	149,950	0.063250
WATER/MUD								
Boling Water District	30,449,409	28,627,215	75,040	0.307720	30,349,906	27,929,751	69,500	0.321020
East Bernard Water	155,708,809	148,510,786	178,200	0.197680	153,662,487	143,786,975	169,100	0.192900
Hungerford MUD	23,076,987	21,656,139	75,860	0.258900	22,428,948	20,827,577	72,630	0.258900
Isaacson MUD	12,365,683	12,179,040	70,980	0.490000	12,448,909	12,162,197	67,100	0.490000
Louise Water District	53,063,302	51,309,642	120,440	0.146490	52,119,767	49,407,776	115,340	0.146490

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
<p><i>All entities collected by:</i> Wharton County Tax Assessor/Collector, PO Box 189, Wharton, TX 77488</p>						<p>HS = HOMESTEAD OA = OVERAGE DP = DISABLED PERSON DV = DISABLED VETERAN FP = FREEPORT GT = GOODS IN TRANSIT CH = PRIMARILY CHARITABLE</p>					

EXEMPTION LOSS IN VALUE

Homeowner – Application Required

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

ISD

Boling	24,693,937	4,032,572	90,000	1,645,674
East Bernard	26,852,924	4,394,476	194,000	2,913,540
El Campo	90,740,936	15,117,141	647,586	7,323,913
Louise	15,149,255	2,209,051	90,000	817,302
Wharton	61,940,941	11,560,596	784,359	4,136,589

CITY

East Bernard		2,540,000	100,000	1,413,684
El Campo		9,481,551		5,913,054
Wharton		6,949,936	632,000	3,440,707

COUNTY-WIDE

Wharton County	43,883,530	38,076,116	1,961,454	20,338,912
Wharton County FM/LR	58,155,501	38,076,116	1,961,454	20,266,912
Wharton County Jr College		38,247,817	1,978,408	20,353,912
Emergency District 1	43,883,530	38,076,116	1,961,454	20,338,912
Coastal Bend Groundwater	43,883,530	38,076,116	1,961,454	20,338,912

OTHER

West Wharton Cty Hospital	20,637,508	22,256,296		9,536,022
Emergency District 2				2,679,095
Emergency District 3	19,089,787	12,315,495	769,922	8,146,185
Emergency District 4				9,531,091

WATER/MUD

Boling Water District				36,000
East Bernard Water	2,142,090	1,960,000	100,000	867,873
Hungerford MUD		360,000		12,000
Isaacson MUD				12,000
Louise Water District				126,100

EXEMPTION LOSS IN VALUE

Application Required

Tax Unit	Freeport	Abatement	Pollution Control	Historic	Goods in Transit
----------	----------	-----------	-------------------	----------	------------------

ISD

Boling			338,673		
East Bernard			662,842		
El Campo			8,324,957	87,282	
Louise			2,703,910		
Wharton			81,859,548		

CITY

East Bernard	3,478,997		404,938		
El Campo	4,521,237		595,670		
Wharton			524,284		

COUNTY-WIDE

Wharton County	25,618,300	379,961,958	93,889,930	87,282	
Wharton County FM/LR	25,618,300	379,961,958	93,889,930	87,282	
Wharton County Jr College			93,889,930	87,282	
Emergency District 1	25,618,300		93,889,930		
Coastal Bend Groundwater	25,618,300		93,889,930		

OTHER

West Wharton Cty Hospital	4,521,237		11,028,867		
Emergency District 2	3,478,997		404,938		
Emergency District 3	17,618,066		82,456,125		
Emergency District 4	4,521,237		11,028,867		

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
ISD				
Boling	235,381,799	24,342	6,241,066	30,446,374
East Bernard	359,663,999	19,069	8,562,322	19,245,307
El Campo	792,093,546	143,496	15,682,838	130,145,436
Louise	364,355,931	14,790	3,491,188	15,913,463
Wharton	317,826,592	44,841	24,004,814	144,527,137
CITY				
East Bernard	9,337,960	5,887	3,513,439	16,169,878
El Campo	15,406,919	13,505	5,259,228	110,029,710
Wharton	16,544,432	6,423	3,530,768	121,218,342
COUNTY-WIDE				
Wharton County	2,084,439,479	216,710	44,180,190	337,647,263
Wharton County FM/LR	2,084,439,479	216,710	44,180,190	337,647,263
Wharton County Jr College	2,084,439,479	216,710	44,180,190	337,647,263
Emergency District 1	2,084,439,479	216,710	44,180,190	337,647,263
Coastal Bend Groundwater	2,084,917,034	216,710	44,180,190	337,647,263
OTHER				
West Wharton Cty Hospital	1,127,711,220	120,421	18,356,478	146,984,862
Emergency District 2	244,735,067	10,720	7,579,943	19,082,689
Emergency District 3	786,848,837	116,616	19,240,909	179,522,799
Emergency District 4	1,052,855,575	111,150	17,359,338	139,041,775
WATER/MUD				
Boling Water District	1,013,625	2,525	772,569	8,560,315
East Bernard Water	760,863	5,475	1,367,197	15,379,872
Hungerford MUD	955,631	1,479	93,217	2,430,805
Isaacson MUD	64,220	1,038	110,423	39,390
Louise Water District	936,745	3,703	690,815	9,027,513