

CENTRAL APPRAISAL DISTRICT

WHARTON COUNTY

***ANNUAL REPORT
2021***

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 2021 & 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	2021 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	14003	1,715,790,634	23.344%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	122	47,893,487	0.652%
C	Unimproved lots of 5 Acres or less	4267	104,781,590	1.426%
D1	All Acreage qualified and applied for Productivity Value	10381	2,521,055,847	34.300%
D2	Farm/Ranch Impr on qualified Ag Land	1759	23,381,833	0.318%
E	Real Property improvements located on D land -rural	2863	439,713,747	5.982%
E4	Non Qualified Ag Land	769	57,460,416	0.782%
F1	Real Property -Commercial	1530	457,801,954	6.229%
F2	Real Property -Industrial	142	534,660,218	7.274%
G	Oil, Gas and other Mineral valuations	7784	45,261,250	0.616%
Real and Personal property for Utilities				
J1	Utility Building and Land	3	125,032	0.002%
J2	Gas Companies Building and Land	23	3,245,773	0.044%
J3	Electric Companies Building and Land	132	104,242,548	1.418%
J4	Telephone Companies Building and Land	130	12,926,234	0.176%
J5	Railroad Companies	18	30,938,979	0.421%
J6	Pipeline Companies	502	387,737,819	5.275%
J7	Cable Companies -Satelites	58	5,054,071	0.069%
L1	Business Personal Property -Commercial	2442	185,415,708	2.523%
L2	Business Personal Property -Industrial	322	263,793,369	3.589%
H	BPP- Goods in Transit	0		
M	Mobile Home and other property, not owning land	299	5,518,496	0.075%
O	Real Property -Residential Inventory (application)	0		
S	Business Personal Property -Special Inventory	29	18,640,397	0.254%
X	Constitutionally Exempt Building and Land	615	384,622,449	5.233%

** 43807 7,350,061,851

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

COMPARISON IN Value and Rate 2020 – 2021

Tax Unit	2020 Market Value	2020 Taxable Value	2020 Average Home Value	2020 Total Tax Rate/100	2021 Market Value	2021 Taxable Value	2021 Average Home Value	2021 Total Tax Rate/100
ISD								
Boling	694,111,641	421,687,920	101,280	0.966400	725,220,175	444,334,040	114,230	0.946000
East Bernard	853,247,589	450,002,686	164,300	1.353690	1,000,483,425	501,685,183	179,440	1.212040
El Campo	2,361,656,295	1,431,638,096	131,260	1.126400	2,580,564,765	1,543,539,555	139,370	1.076500
Louise	681,657,926	292,841,289	139,100	1.054700	764,996,095	378,486,156	146,280	0.960300
Wharton	1,854,585,378	1,360,500,682	103,100	1.286400	1,876,206,261	1,333,944,794	113,079	1.313400
CITY								
East Bernard	233,973,535	213,184,517	197,300	0.178030	252,748,845	232,675,518	210,540	0.170000
El Campo	846,257,199	805,079,540	152,560	0.563380	924,089,850	882,426,783	159,210	0.514100
Wharton	571,704,912	540,082,785	117,300	0.437260	626,996,610	586,369,736	129,300	0.419170
COUNTY-WIDE								
Wharton County	6,456,175,406	3,723,738,255	145,200	0.411260	6,960,346,265	4,061,721,395	154,530	0.380810
Wharton County FM/LR	6,456,175,406	3,709,538,284	142,200	0.047430	6,960,346,265	4,047,742,096	151,530	0.043980
Wharton County Jr College	6,456,175,406	4,172,998,388	150,200	0.136840	6,960,346,265	4,418,648,224	159,530	0.131770
Emergency District 1	6,456,175,406	4,103,787,495	145,200	0.050000	6,960,346,265	4,351,933,379	154,530	0.049680
Coastal Bend Groundwater	6,456,956,121	4,104,090,655	145,200	0.007990	6,961,126,980	4,352,236,539	154,530	0.007100
OTHER								
West Wharton Cty Hospital	2,989,320,090	1,775,272,462	153,400	0.221600	3,263,349,344	1,962,011,425	162,240	0.220260
Emergency District 2	652,804,994	393,926,954	193,100	0.100000	783,713,428	440,662,880	209,540	0.094000
Emergency District 3	2,978,159,736	2,031,674,410	123,970	0.083580	3,086,794,025	2,043,438,329	133,790	0.087450
Emergency District 4	2,825,188,900	1,729,892,792	159,600	0.062470	3,089,818,788	1,914,528,095	167,530	0.057330
WATER/MUD								
Boling Water District	30,449,409	28,627,215	75,040	0.307720	32,738,748	30,983,121	80,335	0.310000
East Bernard Water	155,708,809	148,510,786	178,200	0.197680	168,219,775	160,470,269	192,880	0.197240
Hungerford MUD	23,076,987	21,656,139	75,860	0.258900	24,271,969	22,829,569	77,600	0.258900
Isaacson MUD	12,365,683	12,179,040	70,980	0.490000	14,512,216	13,765,533	76,350	0.400000
Louise Water District	53,063,302	51,309,642	120,440	0.146490	54,938,098	53,481,172	121,900	0.156300

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	\$10,000	DP	\$10,000	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>					

** ESD3 Change OA/DP from \$7000 to \$10000 for 2021

EXEMPTION LOSS IN VALUE

Homeowner – Application Required

Tax Unit	Homestead	Over-Age 65	Disabled	Disabled Veterans
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ISD

Boling	24,767,569	4,018,073	94,442	1,792,688
East Bernard	27,480,370	4,606,336	185,000	3,059,639
El Campo	90,454,990	15,683,105	684,327	7,950,514
Louise	15,020,740	2,247,047	80,000	1,063,621
Wharton	61,538,708	11,585,485	797,614	4,930,202

CITY

East Bernard		2,620,000	70,000	1,512,234
El Campo		9,742,208		6,580,926
Wharton		6,854,554	652,000	3,902,282

COUNTY-WIDE

Wharton County	43,736,621	38,605,878	1,961,819	22,429,831
Wharton County FM/LR	57,796,920	38,605,878	1,961,819	22,348,831
Wharton County Jr College		38,735,030	1,974,440	22,448,193
Emergency District 1	43,736,621	38,605,878	1,961,819	22,429,831
Coastal Bend Groundwater	43,736,621	38,605,878	1,961,819	22,429,831

OTHER

West Wharton Cty Hospital	20,517,051	22,822,277		10,440,418
Emergency District 2				2,824,025
Emergency District 3	18,983,767	17,495,663	1,097,480	9,184,347
Emergency District 4				10,432,918

WATER/MUD

Boling Water District				36,000
East Bernard Water	2,178,353	2,050,000	70,000	909,615
Hungerford MUD		355,100		12,000
Isaacson MUD				77,347
Louise Water District				129,567

EXEMPTION LOSS IN VALUE

Application Required

Tax Unit	Freeport	Abatement	Pollution Control	Historic	Goods in Transit
ISD					
Boling			334,283		
East Bernard			2,337,558		
El Campo			8,262,697	95,554	
Louise			2,699,600		
Wharton			98,447,178		
CITY					
East Bernard	2,960,922		421,128		
El Campo	5,273,980		563,250		
Wharton			475,444		
COUNTY-WIDE					
Wharton County	23,235,678	290,116,430	112,081,316	95,554	
Wharton County FM/LR	23,235,678	290,116,430	112,081,316	95,554	
Wharton County Jr College			112,081,316	95,554	
Emergency District 1	23,235,678		112,081,316		
Coastal Bend Groundwater	23,235,678		112,081,316		
OTHER					
West Wharton Cty Hospital	5,273,980		10,962,297		
Emergency District 2	2,960,922		421,128		
Emergency District 3	15,000,776		100,697,891		
Emergency District 4	5,273,980		10,962,297		
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	244,130,686	17,705	5,419,861	33,881,556
East Bernard	455,934,921	15,032	5,092,250	21,705,328
El Campo	905,027,005	169,575	9,664,640	143,753,243
Louise	363,485,284	20,113	1,913,647	17,242,629
Wharton	348,929,887	57,720	15,965,720	170,687,112
CITY				
East Bernard	9,820,089	5,472	2,566,786	17,854,200
El Campo	15,110,335	10,751	4,296,828	119,955,806
Wharton	19,181,282	7,738	9,561,312	142,200,398
COUNTY-WIDE				
Wharton County	2,327,605,873	248,026	38,056,118	387,269,868
Wharton County FM/LR	2,327,605,873	248,026	38,056,118	387,269,868
Wharton County Jr College	2,327,605,873	248,026	38,056,118	387,269,868
Emergency District 1	2,327,605,873	248,026	38,056,118	387,269,868
Coastal Bend Groundwater	2,328,083,428	248,026	38,056,118	387,269,868
OTHER				
West Wharton Cty Hospital	1,220,050,106	150,504	11,076,412	161,597,595
Emergency District 2	332,164,188	5,322	4,578,117	21,515,896
Emergency District 3	857,406,158	123,265	23,087,408	213,049,167
Emergency District 4	1,138,035,527	139,463	10,390,593	152,704,805
WATER/MUD				
Boling Water District	1,020,713	1,867	698,914	9,911,450
East Bernard Water	788,309	5,541	1,651,061	16,885,174
Hungerford MUD	1,010,456	1,110	64,844	2,713,674
Isaacson MUD	65,968	296	603,368	46,790
Louise Water District	933,495	1,631	393,864	9,864,521