

CENTRAL APPRAISAL DISTRICT

WHARTON COUNTY

***ANNUAL REPORT
2015***

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 2014 & 2015
- 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	2015 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	13508	1,162,604,839	22.69%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	114	33,067,287	0.65%
C	Unimproved lots of 5 Acres or less	4433	67,260,336	1.31%
D1	All Acreage qualified and applied for Productivity Value	10267	1,542,721,540	30.11%
D2	Farm/Ranch Impr on qualified Ag Land	1712	21,039,332	0.41%
E	Real Property improvements located on D land -rural	2572	270,370,071	5.28%
E4	Non Qualified Ag Land	2126	27,411,165	0.54%
F1	Real Property -Commercial	1546	288,250,506	5.63%
F2	Real Property -Industrial	127	281,175,464	5.49%
G	Oil, Gas and other Mineral valuations	12095	198,810,174	3.88%
Real and Personal property for Utilities				
J1	Utility Building and Land	5	392,101	0.01%
J2	Gas Companies Building and Land	27	2,027,296	0.04%
J3	Electric Companies Building and Land	124	59,633,581	1.16%
J4	Telephone Companies Building and Land	110	12,663,831	0.25%
J5	Railroad Companies	17	24,569,502	0.48%
J6	Pipeline Companies	481	198,994,415	3.88%
J7	Cable Companies -Satelites	66	4,288,044	0.08%
L1	Business Personal Property -Commercial	2380	155,447,236	3.03%
L2	Business Personal Property -Industrial	464	262,919,907	5.13%
H	BPP- Goods in Transit	0	-	0.00%
M	Mobile Home and other property, not owning land	288	4,305,392	0.08%
O	Real Property -Residential Inventory (application)	51	909,634	0.02%
S	Business Personal Property -Special Inventory	24	13,993,039	0.27%
X	Constitutionally Exempt Building and Land	657	309,030,704	6.03%

** 53194 4,941,885,396

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

50625

COMPARISON IN Value and Rate 2014 – 2015

Tax Unit	2015 Market Value	2015 Taxable Value	2015 Average Home Value	2015 Total Tax Rate/100	2014 Market Value	2014 Taxable Value	2014 Average Home Value	2014 Total Tax Rate/100
ISD ** New Homestead Addl Exemption \$10,000 reflected					** As of July 2015			
Boling	483,414,798	263,037,711	75,415	1.040000	451,104,159	250,549,942	81,940	1.040000
East Bernard	619,211,555	348,721,333	112,000	1.225900	610,225,642	351,209,687	118,440	1.259000
El Campo	1,931,380,332	1,197,663,891	91,580	1.198050	1,996,951,548	1,299,157,084	98,500	1.178030
Louise	509,642,037	245,427,164	91,560	1.200000	515,953,383	261,245,625	98,900	1.200000
Wharton	1,390,596,243	946,990,483	73,650	1.197100	1,499,854,920	1,074,077,666	81,320	1.197100
CITY								
East Bernard	195,403,275	163,680,707	142,370	0.159420	189,560,124	159,041,685	140,000	0.152060
El Campo	756,595,822	631,644,691	115,370	0.591770	751,860,105	621,021,471	111,860	0.510580
Wharton	592,336,197	445,052,219	90,300	0.442050	604,486,836	448,928,835	88,800	0.432020
COUNTY-WIDE								
Wharton County	4,941,886,486	3,100,857,383	107,000	0.434120	5,081,814,510	3,262,881,831	104,100	0.407190
Wharton County FM/LR	4,941,933,036	3,085,607,132	104,000	0.055880	5,081,814,510	3,247,397,172	101,100	0.052800
Wharton County Jr College	4,941,933,036	3,213,018,237	112,000	0.130280	5,081,814,510	3,368,137,804	109,100	0.126560
Emergency District 1	4,941,933,036	3,146,710,428	107,000	0.030000	5,081,814,510	3,302,688,885	104,100	0.030000
Coastal Bend Groundwater	4,942,713,751	3,147,013,588	107,000	0.008500	5,082,595,225	3,302,992,045	104,100	0.007700
OTHER								
West Wharton Cty Hospital	2,403,652,640	1,507,191,079	113,080	0.187520	2,501,088,316	1,613,843,389	109,780	0.161260
Emergency District 2	480,544,585	306,938,561	139,500	0.100000	472,172,625	301,791,910	136,000	0.100000
Emergency District 3	2,198,719,734	1,437,615,657	93,850	0.059500	2,276,320,316	1,520,935,192	91,460	0.059500
Emergency District 4	2,261,983,955	1,449,758,639	118,500	0.063420	2,333,321,569	1,529,146,767	115,200	0.059780
WATER/MUD								
Boling Water District	31,444,907	23,398,183	56,260	0.314430	29,490,514	21,678,079	52,840	0.310000
East Bernard Water	127,876,242	108,879,152	125,460	0.191140	127,874,922	108,494,208	123,840	0.179300
Hungerford MUD	13,738,789	10,601,109	53,260	0.259980	13,917,033	10,858,520	54,130	0.236850
Isaacson MUD	9,852,374	9,502,378	53,280	0.556060	9,426,643	9,052,165	49,800	0.553300
Louise Water District	47,044,727	38,294,072	82,800	0.150000	45,331,246	36,615,899	79,730	0.150000

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%(\$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
Boling Water District collected by: 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					
All other entities collected by: 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 ** Includes Add'l New \$10,000 Homestead Exemption

Boling	23,592,501	3,106,560	290,203	797,335
East Bernard	26,140,563	3,833,227	185,801	1,319,083
El Campo	88,826,093	12,538,420	869,921	3,858,911
Louise	14,316,225	1,815,766	114,667	349,104
Wharton	62,121,103	9,341,112	949,316	1,650,296

CITY

East Bernard		2,395,000	110,000	585,391
El Campo		8,381,960		3,207,975
Wharton		6,488,441	808,474	1,227,773

COUNTY-WIDE

Wharton County	43,660,799	32,800,441	2,919,099	10,219,532
Wharton County FM/LR	69,945,748	22,902,996	2,027,874	10,020,054
Wharton County Jr College		33,009,206	2,976,740	10,236,149
Emergency District 1	43,660,799	32,800,441	2,919,099	10,219,532
Coastal Bend Groundwater	43,660,799	32,800,441	2,919,099	10,219,532

OTHER

West Wharton Cty Hospital	20,294,899	18,826,752		4,906,499
Emergency District 2				1,055,717
Emergency District 3	19,258,140	10,646,171	1,149,348	4,267,933
Emergency District 4				4,906,499

WATER/MUD

Boling Water District				36,000
East Bernard Water	2,225,572	1,805,000	110,000	462,390
Hungerford MUD		251,086		12,000
Isaacson MUD				10,000
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			337,141		
East Bernard			869,169		
El Campo			8,470,132	57,207	
Louise			4,187,499		
Wharton			21,414,380		

CITY

East Bernard	5,805,239	891,285	619,789		
El Campo	1,987,202		95,695		
Wharton		9,848,778	613,760		

COUNTY-WIDE

Wharton County	22,987,240	45,749,288	35,278,321	57,207	
Wharton County FM/LR	22,987,240	45,749,288	35,278,321	57,207	
Wharton County Jr College			35,278,321	57,207	
Emergency District 1	22,987,240		35,278,321		
Coastal Bend Groundwater	22,987,240		35,278,321		

OTHER

West Wharton Cty Hospital	1,987,202		12,657,631		
Emergency District 2	5,805,239		619,789		
Emergency District 3	15,194,799		22,000,901		
Emergency District 4	1,987,202		12,657,631		

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	162,281,114	20,346	2,264,791	27,687,096
East Bernard	220,201,248	47,167	1,112,136	16,781,828
El Campo	496,889,044	193,707	4,816,084	117,196,922
Louise	228,677,226	15,355	413,762	14,325,269
Wharton	213,060,772	77,857	1,516,656	133,474,268

CITY

East Bernard	6,466,570	9,098	241,332	14,598,864
El Campo	10,459,032	45,978	1,314,323	99,458,966
Wharton	13,065,132	7,738	291,548	114,932,334

COUNTY-WIDE

Wharton County	1,327,468,338	300,026	10,123,429	309,465,383
Wharton County FM/LR	1,327,468,338	300,026	10,123,429	309,465,383
Wharton County Jr College	1,327,468,338	300,026	10,123,429	309,465,383
Emergency District 1	1,327,468,338	300,026	10,123,429	309,465,383
Coastal Bend Groundwater	1,327,945,893	300,026	10,123,429	309,465,383

OTHER

West Wharton Cty Hospital	699,799,780	147,130	5,012,060	132,829,608
Emergency District 2	148,525,075	30,783	935,270	16,634,151
Emergency District 3	517,060,681	155,464	4,198,900	167,171,740
Emergency District 4	661,882,582	142,651	4,989,259	125,659,492

WATER/MUD

Boling Water District	628,116	1,545	347,343	7,033,720
East Bernard Water	331,589	9,240	97,646	13,955,653
Hungerford MUD	379,370	1,165	102,983	2,391,076
Isaacson MUD	180,905		121,113	37,978
Louise Water District	587,714	1,990	102,762	8,010,189