

CENTRAL APPRAISAL DISTRICT

WHARTON COUNTY

***ANNUAL REPORT
2013***

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 in to 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 2012 & 2013
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 Tylen Gamble, Chief Appraiser/Administrator – tgamble@whartonicad.net

MARKET VALUE BY PROPERTY TYPE

Type	Description	Count	2013 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	13304	1,111,036,431	22.85%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	110	33,642,823	0.69%
C	Unimproved lots/non ag (re-classed by PTAD for 2013)	4594	65,488,397	1.35%
D1	All Acreage qualified and applied for Productivity Value	10175	1,442,861,129	29.67%
D2	Farm/Ranch Impr on Ag land (re-classed by PTAD for 2013)	1468	17,622,755	0.36%
E	Rural Residential Impr/Land (re-classed by PTAD for 2013)	2511	254,891,715	5.24%
E4	Non Qualified AG Land	1768	25,624,806	.53%
F1	Real Property -Commercial	1544	265,999,550	5.47%
F2	Real Property -Industrial	123	302,684,476	6.22%
G	Oil, Gas and other Mineral valuations	25742	387,959,736	7.98%
Real and Personal property for Utilities				
J1	Utility Building and Land	6	394,161	0.01%
J2	Gas Companies Building and Land	27	1,770,866	0.04%
J3	Electric Companies Building and Land	127	54,378,520	1.12%
J4	Telephone Companies Building and Land	109	13,850,553	0.28%
J5	Railroad Companies	17	20,507,493	0.42%
J6	Pipeline Companies	442	139,755,945	2.87%
J7	Cable Companies -Satellites	59	5,093,572	0.10%
L1	Business Personal Property -Commercial	2317	142,193,533	2.92%
L2	Business Personal Property -Industrial	481	257,309,642	5.29%
M	Mobile Home and other property, not owning land	270	3,777,748	0.08%
O	Real Property -Residential Inventory (application)	56	921,606	0.02%
S	Business Personal Property -Special Inventory	23	12,070,344	0.25%
X	Constitutionally Exempt Building and Land	613	289,898,123	5.96%
H2	Tangible Personal – Goods in Transit (new for 2013)	5	12,917,899	0.27%
**	Property account with multiple codes, counted in each code	65891	4,862,651,823	
	Actual Parcel Count	60648		

COMPARISON IN Value and Rate 2013 – 2012

Tax Unit	2013 Market Value	2013 Taxable Value	2013 Average Home Value	2013 Total Tax Rate/100	2012 Market Value	2012 Taxable Value	2012 Average Home Value	2012 Total Tax Rate/100
ISD								
Boling	412,205,906	221,781,524	81,100	1.04000	398,574,378	206,884,653	80,210	1.04000
East Bernard	593,611,255	341,437,196	120,100	1.25920	578,106,996	334,929,415	113,760	1.25920
El Campo	1,903,925,092	1,211,502,495	101,830	1.19569	1,855,189,271	1,193,385,933	95,895	1.19615
Louise	462,394,575	217,732,282	103,380	1.20000	434,371,537	205,667,100	101,310	1.20000
Wharton	1,443,231,648	994,756,912	80,400	1.21490	1,399,204,759	954,544,994	80,290	1.22594
CITY								
East Bernard	179,937,668	152,214,094	134,900	0.14378	171,505,904	142,892,583	130,725	0.15249
El Campo	723,784,252	597,040,749	109,200	0.48064	704,723,024	567,212,040	106,810	0.50728
Wharton	599,288,528	443,428,758	87,650	0.44563	596,455,286	442,468,524	88,470	0.45023
COUNTY-WIDE								
Wharton County	4,822,952,894	2,985,471,192	104,380	0.43200	4,670,994,904	2,869,454,063	100,000	0.44444
Wharton County FM/LR	4,822,952,894	2,969,402,947	101,380	0.05606	4,670,994,904	2,852,735,037	97,000	0.05771
Wharton County Jr College	4,822,952,894	3,112,994,358	109,380	0.13419	4,670,994,904	3,023,703,326	105,000	0.13821
Emergency District 1	4,822,952,894	3,057,651,155	104,380	0.03000	4,670,994,904	2,968,847,022	100,000	0.03000
Coastal Bend Groundwater	4,823,733,609	3,055,877,445	104,380	0.00760	4,671,775,619	2,966,965,263	100,000	0.00725
OTHER								
West Wharton Cty Hospital	2,331,045,708	1,457,151,113	109,610	0.17595	2,222,212,480	1,395,018,636	106,400	0.18325
Emergency District 2	460,292,025	294,844,329	135,600	0.10000	449,131,664	284,929,600	127,800	0.10000
Emergency District 3	2,180,653,672	1,423,772,985	91,230	0.06405	2,147,408,500	1,424,650,584	93,200	0.06405
Emergency District 4	2,182,007,197	1,390,533,781	114,760	0.06186	2,074,454,830	1,331,472,791	111,450	0.06427
WATER/MUD								
Boling Water District	25,821,452	18,840,593	51,300	0.29910	26,909,560	17,626,781	49,400	0.29355
East Bernard Water	124,716,476	105,801,559	120,290	0.17092	107,681,523	89,909,134	105,500	0.18140
Hungerford MUD	12,537,124	9,720,633	51,200	0.23685	10,603,679	9,336,447	48,320	0.23685
Isaacson MUD	9,245,360	8,778,887	48,900	0.52695	9,229,863	8,775,145	46,050	0.47967
Louise Water District	42,797,977	34,940,388	78,200	0.15000	41,520,322	32,884,737	75,140	0.15000

EXEMPTIONS BY TAX UNIT

ENTITY	CODE	EXEMPTIONS GRANTED									
BOLING ISD	SBO	HS	\$15,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	--	CH
EAST BERNARD ISD	SEB	HS	\$15,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	--	CH
EL CAMPO ISD	SEL	HS	\$15,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	--	CH
LOUISE ISD	SLU	HS	\$15,000	OA (FZ)	\$10,000	DP (FZ)	\$10,000	DV	--	GT	CH
WHARTON ISD	SWH	HS	\$15,000	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	\$ 5,000	DP	\$ 5,000	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 Veteran	Disabled Veterans-HS
----------	-----------	----------------	----------	---------------------	-------------------------

ISD

Boling	14,681,308	3,149,873	313,012	214,609	585,918
East Bernard	15,903,347	3,643,138	200,675	267,916	769,768
El Campo	55,220,493	12,894,392	1,064,381	732,767	2,341,034
Louise	8,714,898	1,688,537	149,798	130,000	
Wharton	38,854,219	9,639,303	1,145,641	496,101	922,184

CITY

East Bernard		2,133,300	107,900	149,416	415,227
El Campo		8,262,165		460,237	1,905,142
Wharton		6,412,035	853,007	282,170	772,656

COUNTY-WIDE

Wharton County	44,670,941	31,902,562	3,091,003	1,871,969	5,715,888
Wharton County FM/LR	71,477,483	22,264,064	2,144,714	1,871,969	5,562,378
Wharton County Jr College		32,151,328	3,165,774	1,878,884	5,715,888
Emergency District 1	44,670,941	31,902,562	3,091,003	1,871,969	5,715,888
Coastal Bend Groundwater	44,670,941	31,902,562	3,091,003	1,871,969	5,715,888

OTHER

West Wharton Cty Hospital	20,735,143	18,465,199		842,025	2,487,872
Emergency District 2				231,916	468,034
Emergency District 3	19,797,002	7,442,506	882,318	816,943	2,759,982
Emergency District 4				830,025	2,487,872

WATER/MUD

Boling Water District				36,000	
East Bernard Water	2,264,583	1,653,300	97,900	93,416	247,075
Hungerford MUD		277,427			
Isaacson MUD				5,000	
Louise Water District				48,000	

EXEMPTION LOSS IN VALUE

Application Required

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

ISD

Boling			341,856		
East Bernard			1,506,353		
El Campo			7,044,699	57,316	
Louise			1,341,042		
Wharton			71,106,549		

CITY

East Bernard	2,039,375	994,992	1,223,343		
El Campo	879,441		76,917		
Wharton		20,102,939	784,039		

COUNTY-WIDE

Wharton County	17,147,350	72,122,647	81,340,499	57,316	
Wharton County FM/LR	17,147,350	72,122,647	81,340,499	57,316	
Wharton County Jr College		6,087,320	81,340,499	57,316	
Emergency District 1	17,147,350		81,340,499		
Coastal Bend Groundwater	17,147,350	2,076,870	81,340,499		

OTHER

West Wharton Cty Hospital	879,441		8,385,741		
Emergency District 2	3,236,615		1,223,343		
Emergency District 3	13,031,294		71,731,415		
Emergency District 4	879,441		8,385,741		

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	141,850,542	18,718	2,198,196	27,070,350
East Bernard	211,918,293	41,322	1,866,721	16,056,526
El Campo	486,823,976	174,503	10,596,209	115,472,827
Louise	218,691,400	24,992	1,135,578	12,786,048
Wharton	203,094,156	96,195	4,400,581	118,719,807

CITY

East Bernard	5,619,842	4,284	987,222	14,048,713
El Campo	9,466,698	39,928	4,721,457	100,931,518
Wharton	13,125,635	5,441	1,840,093	111,681,755

COUNTY-WIDE

Wharton County	1,268,951,211	307,473	20,197,285	290,105,558
Wharton County FM/LR	1,268,951,211	307,473	20,197,285	290,105,558
Wharton County Jr College	1,268,951,211	307,473	20,197,285	290,105,558
Emergency District 1	1,268,951,211	307,473	20,197,285	290,105,558
Coastal Bend Groundwater	1,269,428,766	307,473	20,197,285	290,105,558

OTHER

West Wharton Cty Hospital	680,453,137	149,400	11,514,730	129,981,907
Emergency District 2	142,771,422	30,315	1,621,630	15,864,421
Emergency District 3	483,162,148	158,104	7,254,542	149,844,433
Emergency District 4	643,017,641	154,879	11,321,113	124,396,704

WATER/MUD

Boling Water District	681,296	154	233,388	6,030,021
East Bernard Water	370,242	4,284	718,971	13,465,146
Hungerford MUD	246,791	260	113,932	2,178,081
Isaacson MUD	173,355	188	252,243	35,687
Louise Water District	408,900	166	325,052	7,075,471