

CENTRAL APPRAISAL DISTRICT

WHARTON COUNTY

***ANNUAL REPORT
2018***

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 2017 & 2018
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	2018 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	13733	1,339,265,331	21.18%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	113	37,349,565	0.59%
C	Unimproved lots of 5 Acres or less	4262	82,410,879	1.30%
D1	All Acreage qualified and applied for Productivity Value	10387	2,175,130,204	34.41%
D2	Farm/Ranch Impr on qualified Ag Land	1772	23,251,022	0.37%
E	Real Property improvements located on D land -rural	2722	319,548,210	5.05%
E4	Non Qualified Ag Land	1066	38,464,596	0.61%
F1	Real Property -Commercial	1552	321,312,992	5.08%
F2	Real Property -Industrial	125	658,918,188	10.42%
G	Oil, Gas and other Mineral valuations	11611	109,022,786	1.72%

Real and Personal property for Utilities

J1	Utility Building and Land	5	416,637	0.01%
J2	Gas Companies Building and Land	25	2,602,169	0.04%
J3	Electric Companies Building and Land	126	74,318,335	1.18%
J4	Telephone Companies Building and Land	125	10,875,260	0.17%
J5	Railroad Companies	17	28,444,799	0.45%
J6	Pipeline Companies	489	297,138,746	4.70%
J7	Cable Companies -Satelites	65	5,495,698	0.09%

L1	Business Personal Property -Commercial	2463	215,448,221	3.41%
L2	Business Personal Property -Industrial	383	238,289,117	3.77%
H	BPP- Goods in Transit	0		0.00%
M	Mobile Home and other property, not owning land	301	4,801,423	0.08%
O	Real Property -Residential Inventory (application)	30	913,207	0.01%
S	Business Personal Property -Special Inventory	26	17,163,602	0.27%
X	Constitutionally Exempt Building and Land	634	321,238,016	5.08%

** 52032 6,321,819,003

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

47446

COMPARISON IN Value and Rate 2018 – 2017

Tax Unit	2018 Market Value	2018 Taxable Value	2018 Average Home Value	2018 Total Tax Rate/100	2017 Market Value	2017 Taxable Value	2017 Average Home Value	2017 Total Tax Rate/100
ISD								
Boling	625,110,987	374,969,134	84,350	1.040000	574,091,849	337,152,852	83,300	1.040000
East Bernard	741,399,832	387,365,319	132,900	1.472100	718,244,267	368,866,729	128,800	1.234060
El Campo	2,174,440,419	1,280,801,803	107,600	1.208000	2,172,953,044	1,290,512,629	103,300	1.198000
Louise	643,634,133	276,396,828	113,950	1.170000	634,479,910	269,733,577	108,600	1.170000
Wharton	1,792,564,294	1,389,419,536	85,100	1.197000	1,583,294,553	1,188,607,486	85,100	1.197000
CITY								
East Bernard	201,957,595	184,575,710	164,600	0.181980	197,295,746	179,744,979	161,000	0.171390
El Campo	742,561,299	708,214,976	132,500	0.632180	748,013,214	714,089,096	128,000	0.614140
Wharton	510,368,233	475,189,045	102,700	0.415940	522,010,590	481,810,561	100,900	0.410080
COUNTY-WIDE								
Wharton County	5,988,038,767	3,395,673,269	122,000	0.422540	5,692,923,656	3,570,695,259	119,200	0.423440
Wharton County FM/LR	5,988,038,767	3,380,846,475	119,000	0.051420	5,692,923,656	3,555,691,410	116,200	0.051560
Wharton County Jr College	5,988,038,767	3,923,064,897	127,000	0.143460	5,692,923,656	3,669,171,310	124,200	0.135500
Emergency District 1	5,988,038,767	3,859,346,535	122,000	0.050000	5,692,923,656	3,609,045,702	119,200	0.050000
Coastal Bend Groundwater	5,988,819,482	3,859,649,695	122,000	0.008300	5,693,704,371	3,609,348,862	119,200	0.008300
OTHER								
West Wharton Cty Hospital	2,759,946,214	1,615,671,083	130,300	0.222000	2,746,963,042	1,620,705,804	125,700	0.203910
Emergency District 2	563,085,744	342,562,939	136,000	0.100000	551,048,630	334,065,685	156,900	0.100000
Emergency District 3	2,815,690,308	1,997,219,841	104,650	0.084610	2,549,893,703	1,754,350,961	104,500	0.085000
Emergency District 4	2,609,236,567	1,569,698,324	135,700	0.068210	2,591,938,465	1,570,522,594	131,000	0.067590
WATER/MUD								
Boling Water District	26,785,323	25,494,555	62,600	0.330000	26,957,354	25,509,974	60,600	0.330000
East Bernard Water	136,606,046	1,302,981,216	152,190	0.198460	133,954,533	127,198,790	147,400	0.189740
Hungerford MUD	20,757,954	19,393,001	59,100	0.294610	20,380,723	18,829,923	64,600	0.249560
Isaacson MUD	12,121,793	11,911,427	66,600	0.531140	11,643,137	11,352,920	61,800	0.530000
Louise Water District	47,032,447	45,575,874	105,400	0.148430	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
<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	23,578,688	3,395,670	186,818	1,005,568
East Bernard	25,952,222	4,136,955	160,000	2,329,937
El Campo	91,473,675	13,877,916	794,543	4,900,569
Louise	14,668,556	1,995,066	110,000	428,556
Wharton	61,885,908	10,527,118	867,832	3,128,081

CITY

East Bernard		2,493,300	100,000	1,270,702
El Campo		8,948,627		4,226,775
Wharton		6,721,521	767,447	2,508,729

COUNTY-WIDE

Wharton County	43,822,972	35,306,799	2,473,473	14,837,824
Wharton County FM/LR	70,317,414	24,666,959	1,721,034	14,562,455
Wharton County Jr College		35,497,046	2,513,616	14,856,405
Emergency District 1	43,822,972	35,306,799	2,473,473	14,837,824
Coastal Bend Groundwater	43,822,972	35,306,799	2,473,473	14,837,824

OTHER

West Wharton Cty Hospital	20,754,235	20,478,314		6,328,227
Emergency District 2				2,151,230
Emergency District 3	19,022,016	11,438,457	968,558	6,362,984
Emergency District 4				6,337,106

WATER/MUD

Boling Water District				36,000
East Bernard Water	2,134,722	1,873,300	100,000	686,066
Hungerford MUD		341,700		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
----------	----------	-----------	-------------------	----------	------------------

ISD

Boling			336,598		
East Bernard			919,000		
El Campo			8,117,319	65,207	
Louise			3,396,673		
Wharton			29,904,604		

CITY

East Bernard	2,917,713	446,290	660,430		
El Campo	4,193,032		84,230		
Wharton		8,579,250	659,924		

COUNTY-WIDE

Wharton County	20,209,568	463,608,059	42,674,194	65,207	
Wharton County FM/LR	20,209,568	463,608,059	42,674,194	65,207	
Wharton County Jr College			42,674,194	65,207	
Emergency District 1	20,209,568		42,674,194		
Coastal Bend Groundwater	20,209,568		42,674,194		

OTHER

West Wharton Cty Hospital	4,193,297		11,513,992		
Emergency District 2	2,917,949		660,430		
Emergency District 3	13,098,322		30,499,772		
Emergency District 4	4,193,297		11,513,992		

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	220,445,757	22,710	1,192,754	28,948,831
East Bernard	319,144,058	47,162	1,392,341	17,346,135
El Campo	768,513,862	198,747	5,895,525	121,645,532
Louise	345,638,151	21,113	1,000,303	15,346,851
Wharton	293,733,013	58,347	3,098,202	138,196,567
CITY				
East Bernard	8,659,116	6,077	834,334	14,732,918
El Campo	14,070,551	33,241	2,823,108	102,811,706
Wharton	13,735,714	6,409	2,206,603	117,562,465
COUNTY-WIDE				
Wharton County	1,956,788,277	300,401	12,579,125	321,483,916
Wharton County FM/LR	1,956,788,277	300,401	12,579,125	321,483,916
Wharton County Jr College	1,956,788,277	300,401	12,579,125	321,483,916
Emergency District 1	1,956,788,277	300,401	12,579,125	321,483,916
Coastal Bend Groundwater	1,957,265,832	300,401	12,579,125	321,483,916
OTHER				
West Wharton Cty Hospital	1,074,271,328	162,048	6,735,738	138,320,205
Emergency District 2	213,441,065	33,525	1,352,131	17,190,631
Emergency District 3	732,440,529	142,649	4,639,829	173,631,351
Emergency District 4	1,010,906,683	150,375	6,587,165	130,661,932
WATER/MUD				
Boling Water District	890,346	1,279	364,422	8,100,094
East Bernard Water	720,916	5,911	792,916	14,023,129
Hungerford MUD	932,848	747	78,405	2,339,380
Isaacson MUD	64,228		136,138	37,978
Louise Water District	927,212	1,148	481,361	8,552,388