

CENTRAL APPRAISAL DISTRICT

WHARTON COUNTY

***ANNUAL REPORT
2019***

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 2018 & 2019

- 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	2019 -Market Value BEFORE any Exemptions	% of Total Market
A	Real Property -Single Family Residence & Mobile Hm	13842	1,567,027,537	22.973%
B	Real Property -Multi Family (Apartments/Fourplex/Duplex	112	38,661,439	0.567%
C	Unimproved lots of 5 Acres or less	4345	90,339,278	1.324%
D1	All Acreage qualified and applied for Productivity Value	10419	2,268,137,451	33.251%
D2	Farm/Ranch Impr on qualified Ag Land	1779	24,408,480	0.358%
E	Real Property improvements located on D land -rural	2756	404,216,391	5.926%
E4	Non Qualified Ag Land	641	37,979,775	0.557%
F1	Real Property -Commercial	1553	370,188,691	5.427%
F2	Real Property -Industrial	128	599,868,155	8.794%
G	Oil, Gas and other Mineral valuations	8760	124,367,282	1.823%
Real and Personal property for Utilities				
J1	Utility Building and Land	4	253,009	0.004%
J2	Gas Companies Building and Land	25	2,758,320	0.040%
J3	Electric Companies Building and Land	131	81,936,694	1.201%
J4	Telephone Companies Building and Land	132	11,038,973	0.162%
J5	Railroad Companies	17	29,497,637	0.432%
J6	Pipeline Companies	500	320,436,722	4.698%
J7	Cable Companies -Satelites	58	4,643,400	0.068%
L1	Business Personal Property -Commercial	2634	193,296,920	2.834%
L2	Business Personal Property -Industrial	356	289,957,471	4.251%
H	BPP- Goods in Transit	0		0.000%
M	Mobile Home and other property, not owning land	306	5,978,011	0.088%
O	Real Property -Residential Inventory (application)	24	687,413	0.010%
S	Business Personal Property -Special Inventory	29	17,686,569	0.259%
X	Constitutionally Exempt Building and Land	616	337,857,595	4.953%

** 49167 6,821,223,213

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

COMPARISON IN Value and Rate 2018 – 2019

Tax Unit	2018 Market Value	2018 Taxable Value	2018 Average Home Value	2018 Total Tax Rate/100	2019 Market Value	2019 Taxable Value	2019 Average Home Value	2019 Total Tax Rate/100
ISD								
Boling	625,110,987	374,969,134	84,350	1.040000	687,109,245	414,807,554	95,840	0.970000
East Bernard	741,399,832	387,365,319	132,900	1.472100	841,575,738	431,829,119	152,300	1.377550
El Campo	2,174,440,419	1,280,801,803	107,600	1.208000	2,354,246,416	1,404,006,214	121,580	1.126400
Louise	643,634,133	276,396,828	113,950	1.170000	682,310,738	291,748,483	128,580	1.068350
Wharton	1,792,564,294	1,389,419,536	85,100	1.197000	1,890,172,825	1,399,163,787	96,370	1.297200
CITY								
East Bernard	201,957,595	184,575,710	164,600	0.181980	233,360,079	206,383,928	183,350	0.178030
El Campo	742,561,299	708,214,976	132,500	0.632180	839,543,206	785,444,624	145,540	0.568870
Wharton	510,368,233	475,189,045	102,700	0.415940	560,538,214	518,918,988	112,680	0.445350
COUNTY-WIDE								
Wharton County	5,988,038,767	3,395,673,269	122,000	0.422540	6,466,310,430	3,678,719,131	135,720	0.414600
Wharton County FM/LR	5,988,038,767	3,380,846,475	119,000	0.051420	6,466,310,430	3,664,179,062	132,720	0.047740
Wharton County Jr College	5,988,038,767	3,923,064,897	127,000	0.143460	6,466,310,430	4,157,180,364	140,720	0.139340
Emergency District 1	5,988,038,767	3,859,346,535	122,000	0.050000	6,466,310,430	4,087,720,778	135,720	0.050000
Coastal Bend Groundwater	5,988,819,482	3,859,649,695	122,000	0.008300	6,467,091,145	4,088,023,938	135,720	0.008000
OTHER								
West Wharton Cty Hospital	2,759,946,214	1,615,671,083	130,300	0.222000	2,986,923,388	1,753,427,995	143,640	0.221600
Emergency District 2	563,085,744	342,562,939	136,000	0.100000	643,413,798	378,406,028	181,260	0.100000
Emergency District 3	2,815,690,308	1,997,219,841	104,650	0.084610	3,007,414,232	2,060,662,336	116,170	0.082550
Emergency District 4	2,609,236,567	1,569,698,324	135,700	0.068210	2,815,458,915	1,699,776,504	149,950	0.063250
WATER/MUD								
Boling Water District	26,785,323	25,494,555	62,600	0.330000	30,349,906	27,929,751	69,500	0.321020
East Bernard Water	136,606,046	1,302,981,216	152,190	0.198460	153,662,487	143,786,975	169,100	0.192900
Hungerford MUD	20,757,954	19,393,001	59,100	0.294610	22,428,948	20,827,577	72,630	0.258900
Isaacson MUD	12,121,793	11,911,427	66,600	0.531140	12,448,909	12,162,197	67,100	0.490000
Louise Water District	47,032,447	45,575,874	105,400	0.148430	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
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ISD

Boling	24,021,295	3,636,052	180,000	845,263
East Bernard	26,457,437	4,289,425	180,000	2,771,748
El Campo	91,673,498	14,513,969	812,066	6,329,256
Louise	14,965,068	2,117,512	90,000	490,411
Wharton	61,566,430	10,902,750	901,314	3,524,634

CITY

East Bernard		2,520,000	100,000	1,445,456
El Campo		9,287,658		5,292,323
Wharton		6,748,385	730,000	2,818,227

COUNTY-WIDE

Wharton County	43,876,207	36,472,660	2,391,134	17,487,792
Wharton County FM/LR	58,487,165	36,472,660	2,391,134	17,416,903
Wharton County Jr College		36,632,779	2,413,642	17,503,989
Emergency District 1	43,876,207	36,472,660	2,391,134	17,487,792
Coastal Bend Groundwater	43,876,207	36,472,660	2,391,134	17,487,792

OTHER

West Wharton Cty Hospital	20,810,208	21,409,635		8,029,550
Emergency District 2				2,574,078
Emergency District 3	18,959,088	11,696,312	925,914	6,889,309
Emergency District 4				8,035,517

WATER/MUD

Boling Water District				36,000
East Bernard Water	2,153,072	1,920,000	100,000	932,397
Hungerford MUD		340,000		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			336,066		
East Bernard			902,630		
El Campo			8,553,172	70,061	
Louise			2,886,071		
Wharton			72,282,504		

CITY

East Bernard	3,888,333	281,410	644,430		
El Campo	4,994,994		666,582		
Wharton		8,703,090	597,954		

COUNTY-WIDE

Wharton County	25,852,264	408,931,586	84,960,443	70,061	
Wharton County FM/LR	25,852,264	408,931,586	84,960,443	70,061	
Wharton County Jr College			84,960,443	70,061	
Emergency District 1	25,852,264		84,960,443		
Coastal Bend Groundwater	25,852,264		84,960,443		

OTHER

West Wharton Cty Hospital	4,995,406		11,439,243		
Emergency District 2	3,890,313		644,430		
Emergency District 3	16,966,545		72,876,770		
Emergency District 4	4,995,406		11,439,243		

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	229,587,345	22,327	13,395,670	30,412,215
East Bernard	354,230,618	39,557	20,914,761	17,669,734
El Campo	782,899,343	175,990	45,388,837	129,750,807
Louise	360,212,230	22,808	9,800,963	15,723,293
Wharton	317,826,592	50,415	24,004,814	144,521,563
CITY				
East Bernard	9,328,410	6,456	8,768,112	15,667,372
El Campo	15,006,636	38,882	18,850,389	109,933,104
Wharton	13,345,516	7,711	8,676,054	123,040,407
COUNTY-WIDE				
Wharton County	2,054,044,107	280,291	113,505,045	338,077,612
Wharton County FM/LR	2,054,044,107	280,291	113,505,045	338,077,612
Wharton County Jr College	2,054,044,107	280,291	113,505,045	338,077,612
Emergency District 1	2,054,044,107	280,291	113,505,045	338,077,612
Coastal Bend Groundwater	2,054,521,662	280,291	113,505,045	338,077,612
OTHER				
West Wharton Cty Hospital	1,112,907,938	163,589	53,903,413	146,692,594
Emergency District 2	239,615,842	29,336	18,283,107	17,507,116
Emergency District 3	775,217,387	121,457	43,220,571	181,820,989
Emergency District 4	1,039,210,878	152,163	52,001,367	138,749,507
WATER/MUD				
Boling Water District	1,000,934	2,641	1,383,221	8,559,536
East Bernard Water	749,822	6,864	4,020,221	14,870,938
Hungerford MUD	955,790	2,037	293,581	2,420,870
Isaacson MUD	64,212	552	212,500	39,390
Louise Water District	933,810	1,183	1,730,181	8,840,946