

Wheeler Central Appraisal District

Annual Report 2022

The Wheeler Central Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Wheeler County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration. The local taxing units such as county, schools, cities, and groundwater conservation district set a tax rate from the property tax appraisal issued by the Appraisal District. The Wheeler Central Appraisal District serves the following taxing units:

<u>Entity</u>	<u>Market Value</u>	<u>Taxable Value</u>
Wheeler County	1,759,085,400	1,659,953,410
City of Wheeler	86,692,270	65,420,770
City of Shamrock	102,803,240	81,8447,360
City of Mobeetie	6,214,660	3,678,410
Wheeler ISD	318,832,210	273,961,650
Shamrock ISD	196,611,650	150,863,112
Fort Elliott CISD	686,583,830	663,513,000
Kelton ISD	542,898,940	532,803,300
McLean ISD	14,158,770	13,410,670
Hospital District #1	1,379,537,850	1,320,100,650
Hospital District #2	379,547,550	339,611,630
Water District	1,759,085,400	1,659,740,320

The values listed were the certified values sent to the entities in July 2021 and indicates a total of 59,487 parcels within the Appraisal District. Below is a breakdown of the parcels by property category according to the descriptive codes required by the Property Tax Division of the Texas Comptroller's office.

Category Code	Description	Parcel Count	Market Value
A	Real residential single family	1,736	96,860,600
B	Real residential multi-family	12	1,721,360
C	Vacant Lots (residential in city)	1077	3,035,990
D1	Qualified Ag Land	2876	734,403,390
D2	Non-Qualified Ag Land	702	8,873,620
E	Rural Improvements	1224	80,911,320
F1	Real Commercial & Hangars	391	39,253,760
F2	Real Industrial	78	178,892,640
G	Minerals	41,895	828,641,760
J	Utilities	2675	380,553,680
L1`	Commercial personal property	187	10,926,690
L2	Industrial personal property	675	15,415,350
M1	Mobile homes	202	6,396,780
M2	Other; tangible personal	0	0
N	Rolling Stock	0	0
S	Special Inventory	1	120,720
X	Exempt property	4,661	68,743,510

Exemption Data: The district has various exemptions that taxpayers may qualify for; Homestead and Over 65 residential exemption. You may only apply for residence homestead exemption on one property in a tax year. A homestead may include up to 2 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year and have a valid Texas ID with the situs of the home as the address unless you hold a commercial drivers license. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than one year after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county; this can transfer to the new county you reside in.

EXEMPTION DATA

<u>Entity</u>	<u>Homestead</u>		<u>Over 65 or Disabled</u>
Wheeler County	20%		
Water District	20%		
Hospital #1	20%		
Hospital #2	20%		
Wheeler ISD	40,000	+	10,000
Shamrock ISD	40,000	+	10,000
Kelton ISD	40,000	+	10,000
Fort Elliott CISD	40,000	+	10,000
McLean ISD	40,000	+	10,000
City of Wheeler	0		
City of Shamrock	0		
City of Mobeetie	0		

<u>Disabled Veterans</u>	<u>Amount</u>	<u>Percentage</u>
DV1	5,000	10-29%
DV2	7,500	30-49%
DV3	10,000	50-69%
DV4	12,000	70-100%
DVHS	Totally Exempt	100%

(The DVHS only applies to General Homestead Exemption)

2022 TAX RATES PER ENTITY PER \$100 OF VALUE

Wheeler County	0.48995
Water District	0.009361
Hospital #1	0.424696
Hospital #2	0.64270
City of Wheeler	0.76578
City of Shamrock	0.571018
City of Mobeetie	0.3175
Wheeler ISD	1.0246
Shamrock ISD	0.8768
Kelton ISD	1.0854
Fort Elliott CISD	0.9546
McLean ISD	1.18108

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771 if there is a temporary recession of agricultural use during the drought. Qualified open-space land does not become ineligible for the special appraisal when a drought is declared by the Governor. The Governor has declared the necessity to cease agricultural use for longer than normal time period. We will work with our Farmers and Ranchers during the drought.

RATIO STUDY ANALYSIS 2021 from the PVS study conducted by the Comptroller. Wheeler CAD was in a MAPS for 2022.

	<u>Wheeler ISD</u>	<u>Shamrock ISD</u>	<u>Kelton ISD</u>	<u>Fort Elliott CISD</u>
Single Family Residences	.9669	.9547	n/a	n/a
Oil, Gas, & Minerals	.9855	n/a	.9834	.9928
Utilities	.9480	.9664	.9884	.9416
Rural Land	1.0341	1.0599	.9969	1.0992

The Property Value Study is conducted by the State Comptroller’s Office to estimate the taxable property value in each school district to measure the performance of Appraisal Districts. If the Appraisal District is within a 5% margin the State Comptroller will certify the local value to the Commissioner of Education. The findings of the study are used in the school funding formula for state aid. Wheeler Central Appraisal District has received local value for all school districts in the county.

***Wheeler CAD received a 100% on the 2022 MAPS**

2022 PROTEST SUMMARY

Protests filed:	4,747 (by parcel)
Settled:	2,647
No Shows:	75
Board Order Determinations	577