

# **Wheeler Central Appraisal District**

## **Annual Report 2017**

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:

<b><u>Entity</u></b>	<b><u>Market Value</u></b>	<b><u>Taxable Value</u></b>
Wheeler County	<b>1,924,575,980</b>	<b>1,773,913,940</b>
City of Wheeler	<b>82,557,590</b>	<b>60,699,050</b>
City of Shamrock	<b>88,662,430</b>	<b>68,377,670</b>
City of Mobeetie	<b>6,910,910</b>	<b>4,384,110</b>
Wheeler ISD	<b>328,469,700</b>	<b>275,990,950</b>
Shamrock ISD	<b>169,131,660</b>	<b>129,602,310</b>
Fort Elliott Cisd	<b>799,969,890</b>	<b>757,621,750</b>
Kelton ISD	<b>615,820,330</b>	<b>585,264,270</b>
McLean ISD	<b>11,184,400</b>	<b>10,618,740</b>
Hospital District #1	<b>1,580,272,740</b>	<b>1,467,975,830</b>
Hospital District #2	<b>344,303,240</b>	<b>305,910,820</b>
Water District	<b>1,924,575,980</b>	<b>1,773,913,940</b>

The values listed above were the certified values sent to the entities in June 2017 and indicates a total of 62,941 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.

<b>Category Code</b>	<b>Description</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Real residential single family	1,723	84,914,050
B	Real residential multi-family	14	1,671,290
C	Vacant Lots (residential in city)	998	2,312,920
D1	Qualified Ag Land	2,907	732,268,240
D2	Non-Qualified Ag Land	708	7,471,000
E	Rural Improvements	1183	70,665,760
F1	Real Commercial & Hangars	404	33,204,810
F2	Real Industrial	66	184,711,530
G	Minerals	46,027	811,479,100
J	Utilities	2916	525,886,880
L1`	Commercial personal property	296	25,855,040
L2	Industrial personal property	861	69,567,500
M1	Mobile homes	214	6,125,550
M2	Other; tangible personal	0	0
N	Rolling Stock	0	0
S	Special Inventory	1	436,700
X	Exempt property	4619	1,129,390

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 15. 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	25,000	+	10,000
Shamrock ISD	25,000	+	10,000
Kelton ISD	25,000	+	10,000
Fort Elliott CISD	25,000	+	10,000
McLean ISD	25,000	+	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)

2017 TAX RATES PER ENTITY PER \$100 OF VALUE

Wheeler County	0.48647
Water District	0.00980
Hospital #1	0.35543
Hospital #2	0.67159
City of Wheeler	0.74834
City of Shamrock	0.532338
City of Mobeetie	0.2640684
Wheeler ISD	1.19
Shamrock ISD	1.04000
Kelton ISD	0.70660
Fort Elliott CISD	1.14
McLean ISD	1.28

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Because of Senate Bill 771 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 2017 from the PVS study conducted by the Comptroller.**

	<u>Wheeler ISD</u>	<u>Shamrock ISD</u>	<u>Kelton ISD</u>	<u>Fort Elliott CISD</u>
Single Family Residences	.9400	.9187	n/a	n/a
Oil, Gas, & Minerals	1.0119	1.0124	1.0119	.9979
Utilities	1.3089	.9679	.8344	.8210
Rural Land	1.0771	1.0687	1.0788	1.0865

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.

2017 PROTEST SUMMARY

Protests filed:	3842 (by parcel)
Settled:	2047
No Shows:	806
Board Ordered Change:	9
Board Ordered No Change:	980