

Wheeler Central Appraisal District

Annual Report 2016

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	1,784,191,140	1,764,221,200
City of Wheeler	65,121,380	64,976,660
City of Shamrock	72,371,450	71,796,950
City of Mobeetie	4,265,920	4,235,090
Wheeler ISD	275,619,330	263,556,120
Shamrock ISD	150,295,310	133,799,460
Fort Elliott Cisd	769,723,750	765,104,400
Kelton ISD	576,861,240	575,782,460
McLean ISD	11,625,680	11,114,630
Hospital District #1	1,515,768,110	1,505,056,940
Hospital District #2	268,398,870	259,140,100
Water District	1,784,191,140	1,764,221,200

The values listed above were the certified values sent to the entities in June 2016 and indicates a total of 63,364 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	1716	84,542,030
B	Real residential multi-family	14	1,678,160
C	Vacant Lots (residential in city)	1044	2,151,950
D1	Qualified Ag Land	2877	799,416,080
D2	Non-Qualified Ag Land	711	7,940,790
E	Rural Improvements	1227	71,634,210
F1	Real Commercial & Hangars	410	36,660,210
F2	Real Industrial	60	195,571,830
G	Minerals	45,243	795,967,280
J	Utilities	3468	567,117,610
L1`	Commercial personal property	284	27,709,660
L2	Industrial personal property	1027	87,196,760
M1	Mobile homes	207	6,185,320
M2	Other; tangible personal	0	0
N	Rolling Stock	0	0
S	Special Inventory	1	531,790
X	Exempt property	5071	68,644,100

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. 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)

2016 TAX RATES PER ENTITY PER \$100 OF VALUE

Wheeler County	0.47182
Water District	0.00902
Hospital #1	0.32415
Hospital #2	0.68907
City of Wheeler	0.70673
City of Shamrock	0.50700
City of Mobeetie	0.26852
Wheeler ISD	1.19200
Shamrock ISD	1.04000
Kelton ISD	0.70660
Fort Elliott CISD	0.87000
McLean ISD	1.21200

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 2015 from the PVS study conducted by the Comptroller. (District was in MAPS review for the 2016 year)

	<u>Wheeler ISD</u>	<u>Shamrock ISD</u>	<u>Kelton ISD</u>	<u>Fort Elliott CISD</u>
Single Family Residences	.9336	.9208	n/a	n/a
Oil, Gas, & Minerals	1.0246	1.0355	1.0196	1.0034
Utilities	1.0366	.9415	.9663	1.1313
Rural Land	.9393	.9408	.9129	1.0210
Commercial Personal	n/a	1.0770	n/a	n/a

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.