

Wheeler Central Appraisal District

Annual Report 2025

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	1,476,091,976	1,446,144,116
City of Wheeler	85,725,490	85,130,580
City of Shamrock	101,649,126	100,129,626
City of Mobeetie	4,470,890	4,470,890
Wheeler ISD	294,263,352	247,515,612
Shamrock ISD	203,598,817	156,241,917
Fort Elliott Cisd	556,876,654	540,142,394
Kelton ISD	404,363,433	399,812,733
McLean ISD	16,876,224	15,497,534
Hospital District #1	1,117,542,957	1,100,942,937
Hospital District #2	357,375,459	344,027,619
Water District	1,474,982,196	1,445,034,336

The values listed were the certified values sent to the entities in July 2025 and indicates a total of 58,482 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	1,785	140,646,610
B	Real residential multi-family	12	2,388,710
C	Vacant Lots (residential in city)	907	2,319,180
D1	Qualified Ag Land	2898	40,615,850
D2	Non-Qualified Ag Land	714	9,472,310
E	Rural Improvements	1224	120,011,180
F1	Real Commercial & Hangars	396	41,611,450
F2	Real Industrial	254	141,982,020
G	Minerals	41,315	565,076,110
J	Utilities	2648	375,818,710
L1`	Commercial personal property	202	9,441,530
L2	Industrial personal property	641	34,918,500
M1	Mobile homes	195	6,133,620
M2	Other; tangible personal	0	0
N	Rolling Stock	0	0
S	Special Inventory	1	785,720
X	Exempt property	5290	73,288,195

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 in the tax year and have a valid Texas ID with the situs of the home as the address unless you hold a commercial driver's license. Taxes will be prorated if you did not own your home before January 1 of the year you are applying. 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	140,000	+	60,000
Shamrock ISD	140,000	+	60,000
Kelton ISD	140,000	+	60,000
Fort Elliott CISD	140,000	+	60,000
McLean ISD	140,000	+	60,000
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)

2023 TAX RATES PER ENTITY PER \$100 OF VALUE

Wheeler County	0.51724
Water District	0.008041
Hospital #1	0.435914
Hospital #2	0.672697
City of Wheeler	0.6953
City of Shamrock	0.535796
City of Mobeetie	0.303659
Wheeler ISD	0.8622
Shamrock ISD	0.7352
Kelton ISD	0.913
Fort Elliott CISD	0.7122
McLean ISD	0.80163

AGRICULTURAL 1-D-1 OPEN SPACE AND WILDLIFE MANAGEMENT

Landowners who qualify may fill out a 1D1 appraisal form. The deadline for filing is April 30 of the current tax year.

***Wheeler CAD received a 100% on the 2024 MAPS**

2025 PROTEST SUMMARY

Protests filed: 4,561 (by parcel)

Settled: 1,906

No Shows: 41

Board Order Determinations 399