Wheeler Central Appraisal District

Annual Report 2026

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:

Entity	**Market Value**	**Taxable Value**
Wheeler County	**1,456,758,570**	**1,326,299,330**
City of Wheeler	**110,964,850**	**84,415,640**
City of Shamrock	**125,301,350**	**97,649,690**
City of Mobeetie	**7,342,610**	**4,212,040**
Wheeler ISD	**320,005,470**	**231,270,350**
Shamrock ISD	**231,018,230**	**145,996,420**
Fort Elliott CISD	**535,994,800**	**495,853,770**
Kelton ISD	**351,119,390**	**335,107,920**
McLean ISD	**18,620,660**	**16,042,690**
Hospital District #1	**1,098,102,050**	**1,019,811,590**
Hospital District #2	**358,656,520**	**302,586,234**
Water District	**1,456,758,570**	**1,324,560,804**
ESD #1	**358,751,960**	**316,953,037**

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	1,778	140,238,000
B	Real residential multi-family	12	2,196,370
C	Vacant Lots (residential in city)	919	2,295,860
D1	Qualified Ag Land	2903	811,249,830
D2	Non-Qualified Ag Land	722	9,474,300
E	Rural Improvements	1295	123,464,050
F1	Real Commercial & Hangars	395	41,991,940
F2	Real Industrial	256	111,669,420
G	Minerals	44,560	559,671,820
J	Utilities	2617	380,820,450
L1`	Commercial personal property	264	9,056,440
L2	Industrial personal property	711	34,944,660
M1	Mobile homes	138	4,510,090
M2	Other; tangible personal	0	0
N	Rolling Stock	0	0
S	Special Inventory	1	785,720
X	Exempt property	550	72,541,410

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

Entity	Homestead		Over 65 or Disabled
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		

Disabled Veterans	Amount	Percentage
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)

2026 TAX RATES PER ENTITY PER $100 OF VALUE

Wheeler County	0.55463
Water District	0.007618
Hospital #1	0.470987
Hospital #2	0.71
City of Wheeler	0.702799
City of Shamrock	0.565318
City of Mobeetie	0.322314
Wheeler ISD	0.7954
Shamrock ISD	0.6754
Kelton ISD	0.9062
Fort Elliott CISD	0.7654
McLean ISD	0.77550
ESD #1	0.10

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

2026 PROTEST SUMMARY

Protests filed:	4,730 (by parcel)
Settled:	1,067
No Shows:	27
Board Order Determinations	697