

Wheeler Central Appraisal District

Annual Report 2021

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	1,381,999,940	1,359,604,250
City of Wheeler	65,286,210	65,073,160
City of Shamrock	71,233,700	70,329,820
City of Mobeetie	3,618,930	3,579,710
Wheeler ISD	242,901,020	230,877,180
Shamrock ISD	150,202,290	133,874,767
Fort Elliott Cisd	534,105,720	529,388,450
Kelton ISD	442,514,890	441,538,920
McLean ISD	12,201,740	11,714,970
Hospital District #1	1,102,719,910	1,090,765,580
Hospital District #2	278,742,270	268,300,910
Water District	1,381,493,540	1,359,097,850

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	1,741	97,297,070
B	Real residential multi-family	12	1,585,550
C	Vacant Lots (residential in city)	1049	2,735,730
D1	Qualified Ag Land	2890	731,927,020
D2	Non-Qualified Ag Land	695	8,506,540
E	Rural Improvements	1208	80,129,250
F1	Real Commercial & Hangars	401	32,366,400
F2	Real Industrial	74	209,140,290
G	Minerals	42,140	502,052,690
J	Utilities	2800	386,271,540
L1`	Commercial personal property	246	14,154,120
L2	Industrial personal property	752	14,998,190
M1	Mobile homes	194	5,934,240
M2	Other; tangible personal	0	0
N	Rolling Stock	0	0
S	Special Inventory	1	724,500
X	Exempt property	5277	66,668,970

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	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)

2021 TAX RATES PER ENTITY PER \$100 OF VALUE

Wheeler County	0.56152
Water District	0.01020
Hospital #1	0.51774
Hospital #2	0.75000
City of Wheeler	0.769449
City of Shamrock	0.628458
City of Mobeetie	0.316612
Wheeler ISD	1.1534
Shamrock ISD	0.9634
Kelton ISD	1.0926
Fort Elliott CISD	1.0634
McLean ISD	1.1659

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 2019 from the PVS study conducted by the Comptroller. Wheeler CAD was in a MAPS Review for the 2020 tax year. The PVS for 2021 will not be complete until 12/31/21

	<u>Wheeler ISD</u>	<u>Shamrock ISD</u>	<u>Kelton ISD</u>	<u>Fort Elliott CISD</u>
Single Family Residences	.9764	.9398	n/a	n/a
Oil, Gas, & Minerals	1.0001	1.0152	1.0026	.9926
Utilities	.9851	.8996	.9945	1.0232
Rural Land	1.0170	1.0344	.9916	1.1089

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 2020 MAPS**

2020 PROTEST SUMMARY

Protests filed:	4,927 (by parcel)
Settled:	2,154
No Shows:	1,816
Board Order Determinations	957