

Wheeler Central Appraisal District

Annual Report 2018

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	1,929,207,800	1,828,894,080
City of Wheeler	85,722,270	62,382,900
City of Shamrock	85,598,160	65,085,940
City of Mobeetie	6,679,100	4,220,700
Wheeler ISD	323,817,440	281,903,840
Shamrock ISD	163,414,820	124,797,680
Fort Elliott Cisd	809,488,340	786,293,080
Kelton ISD	621,764,430	611,287,180
McLean ISD	10,722,770	10,163,580
Hospital District #1	1,590,823,850	1,527,366,010
Hospital District #2	338,383,950	301,501,010
Water District	1,929,207,800	1,828,894,080

The values listed above were the certified values sent to the entities in July 2018 and indicates a total of 61,595 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	1,726	84,436,630
B	Real residential multi-family	14	1,601,130
C	Vacant Lots (residential in city)	1016	2,520,600
D1	Qualified Ag Land	2,874	732,397,610
D2	Non-Qualified Ag Land	674	7,696,230
E	Rural Improvements	1186	70,429,630
F1	Real Commercial & Hangars	403	32,146,720
F2	Real Industrial	68	248,440,380
G	Minerals	45,132	874,724,410
J	Utilities	2629	443,056,910
L1`	Commercial personal property	276	21,459,400
L2	Industrial personal property	871	30,395,860
M1	Mobile homes	206	6,204,560
M2	Other; tangible personal	0	0
N	Rolling Stock	0	0
S	Special Inventory	1	487,730
X	Exempt property	4519	70,648,640

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	0.48728
Water District	0.009055
Hospital #1	0.34355
Hospital #2	0.680600
City of Wheeler	0.780920
City of Shamrock	0.559250
City of Mobeetie	0.2742834
Wheeler ISD	1.19
Shamrock ISD	1.04000
Kelton ISD	0.80660
Fort Elliott CISD	1.14
McLean ISD	1.2710

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. Wheeler CAD was in a MAPS Review for the 2018 tax year.

	<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.

2018 PROTEST SUMMARY

Protests filed:	3146 (by parcel)
Settled:	1575
No Shows:	28
Board Ordered Change:	27
Board Ordered No Change:	24