

Wheeler Central Appraisal District

Annual Report 2024

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	1,455,063,756	1,428,195,846
City of Wheeler	80,181,136	79,927,496
City of Shamrock	92,618,316	91,267,286
City of Mobeetie	4,188,010	4,188,010
Wheeler ISD	281,646,022	247,273,182
Shamrock ISD	182,173,911	144,403,531
Fort Elliott CISD	725,225,780	540,447,182
Kelton ISD	553,292,882	420,000,523
McLean ISD	14,807,086	13,681,976
Hospital District #1	1,118,522,509	1,103,885,889
Hospital District #2	335,994,883	323,763,593
Water District	1,454,567,656	1,427,699,746

The values listed were the certified values sent to the entities in July 2024 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	1,793	127,141,430
B	Real residential multi-family	12	2,122,910
C	Vacant Lots (residential in city)	904	1,450,720
D1	Qualified Ag Land	2,922	31,862,790
D2	Non-Qualified Ag Land	701	8,995,360
E	Rural Improvements	1249	100,337,380
F1	Real Commercial & Hangars	401	41,496,550
F2	Real Industrial	223	151,027,050
G	Minerals	40,344	566,048,620
J	Utilities	2671	404,765,020
L1`	Commercial personal property	198	10,207,250
L2	Industrial personal property	639	36,568,470
M1	Mobile homes	197	6,133,750
M2	Other; tangible personal	0	0
N	Rolling Stock	0	0
S	Special Inventory	1	785,720
X	Exempt property	4,647	70,109,860

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	100,000	+
Shamrock ISD	100,000	+
Kelton ISD	100,000	+
Fort Elliott CISD	100,000	+
McLean ISD	100,000	+
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)

2024 TAX RATES PER ENTITY PER \$100 OF VALUE

Wheeler County	0.48717
Water District	0.008163
Hospital #1	0.497313
Hospital #2	0.672697
City of Wheeler	0.6953
City of Shamrock	0.563545
City of Mobeetie	0.3118
Wheeler ISD	0.9055
Shamrock ISD	0.7352
Kelton ISD	0.9163
Fort Elliott CISD	0.7916
McLean ISD	0.98470

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 2024 from the PVS study conducted by the Comptroller. Wheeler CAD was in a MAPS for 2024. *CAD is in a grace period with PVS

	<u>Wheeler ISD</u>	<u>Shamrock ISD</u>	<u>Kelton ISD</u>	<u>Fort Elliott CISD</u>
Single Family Residences	.9643	.9189	n/a	n/a
Oil, Gas, & Minerals	1.0012	.9942	.9834	.9928
Utilities	.9504	.9369	.9884	.9416
Rural Land	1.0359	1.0644	.9969	1.0992
Non Ag/ Rural Imp	.6936	.6912		
Commercial Real		.8915		

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 2024 MAPS**

2024 PROTEST SUMMARY

Protests filed:	4,801 (by parcel)
Settled:	2,760
No Shows:	7
Board Order Determinations	667