



**WHEELER
CENTRAL APPRAISAL DISTRICT**

**P.O. BOX 1200
WHEELER, TEXAS 79096**

July 17, 2024

CERTIFICATION OF 2024 APPRAISAL ROLL

Pursuant of Sec. 26.01 of the State Property Tax Code,
the following is submitted to the Taxing Entity:

WHEELER COUNTY

I, KIMBERLY MORGAN, CHIEF APPRAISER FOR THE WHEELER COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WHEELER COUNTY CENTRAL APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY THE TAXING ENTITY NAMED ABOVE AND THAT THIS CONSTITUTES 100% OF THE CERTIFIED APPRAISAL ROLL FOR TAX YEAR 2024.

CERTIFIED TAXABLE VALUES

**NET TAXABLE: REAL ESTATE, PERSONAL PROPERTY,
& MINERAL/INDUSTRIAL ROLL**

\$1,428,195,846

**Kimberly Morgan, RPA
Chief Appraiser**

cc: to board of directors

PHONE (806) 826-5900 · FAX (806) 826-5960



**2024 Certified History Recap
Wheeler Central Appraisal District**

(02) - WHEELER COUNTY

Land				Losses						
	Value	# of Items	Exempt		Real-Personal Value	# of Items	MIUP Value	# of Items		
Homesite	(+)	3,851,390	1,134	0	Exempt Property	67,087,120	380	2,506,420	168	
Non Homesite	(+)	29,353,890	3,705	3,744,590	Under \$500/\$2500	85,400	122	372,914	3,977	
Productivity Market	(+)	732,540,520	2,922	0	Abatements	0	0	0	0	
Income	(+)	0	0	0	Freeport	0	0	0	0	
Total Land(=)				765,745,800	7,761	3,744,590				
Ag/Timber *does not include protested										
Timber Gain	(+)	0	0		Goods In Transit	0	0	0	0	
Productivity Market	(+)	732,540,520	2,922		Protested Value	0	0	0	0	
Land Ag 1D	(-)	0	0		Chapter 313 Value Limitation			0	0	
Land Ag 1D1	(-)	31,862,790	2,922		Mineral Unknown			0	0	
Land Ag Timber	(-)	0	0		Interstate Commerce			0	0	
Productivity Loss(=)				700,677,730	2,922					
Improvements										
Homesite	(+)	127,939,000	1,146	0	Foreign Trade			0	0	
New Homesite	(+)	544,380	79	0	MultiUse	0	0			
Non Homesite	(+)	193,450,700	3,061	63,301,740	Solar/Wind Power	0	0			
New Non Homesite	(+)	2,286,380	116	40,790	Vehicle Leased for Personal Use	0	0			
Income	(+)	0	0	0	TCEQ/Pollution Control	4,300,270	16			
Total Improvement(=)				324,220,460	4,402	63,342,530				
							71,504,380	2,879,334		
							Total Losses (includes Prod. Loss & Cap Loss) (=) 804,666,854			
Personal										
Homesite	(+)	1,598,520	37	0	Total Appraised Value (=) 1,455,063,756					
New Homesite	(+)	60,090	3	0	Value # of Items					
Non Homesite	(+)	4,170,780	130	0	Homestead H,S	(+)	0	0		
New Non Homesite	(+)	253,530	12	0	Senior S	(+)	0	0		
Total Personal(=)				6,082,920	182	0	Disabled B	(+)	0	0
Mineral/Industrial/Utility/Personal Property										
Minerals/Oil & Gas	(+)	569,071,360	44,611		DV 100%	(+)	2,058,390	23		
Industrial Real	(+)	143,444,050	48		Surviving Spouse of a Service Member	(+)	0	0		
Industrial/Utility Personal Property	(+)	451,166,020	3,495		Surviving Spouse of a First Responder	(+)	0	0		
Total Mineral Market Value(=)				1,163,681,430	48,154		Total Reimbursable (=) 2,058,390 23			
Total Real & Personal Market	(+)	1,096,049,180	12,345		Local Discount	(+)	24,499,550	1,167		
Total Mineral/Industrial Market	(+)	1,163,681,430	48,154		Disabled Veteran	(+)	309,970	30		
Total Market Value(=)				2,259,730,610	60,499		Optional 65	(+)	0	0
20% MIUP Circuit Breaker Limitation	(-)	16,788,040	4,872		Local Disabled	(+)	0	0	0	
10% Homestead Cap Loss	(-)	9,830,050	904		State Homestead	(+)	0	0	0	
20% Circuit Breaker Limitation	(-)	2,987,320	527		Disabled Vet Donated Home (Charity)	(+)	0	0	0	
Total Market After Cap(=)				2,230,125,200			Surviving Spouse Ported Amounts	(+)	0	0
Land Timber Gain	(+)	0	0		Total Exemptions (=) 26,867,910					
Productivity Loss	(-)	700,677,730	2,922		Total Exemptions* (-) 26,867,910					
Total Market Taxable(=)				1,529,447,470			02 - WHEELER COUNTY Net Taxable Value (=) 1,428,195,846			



2024 Certified History Recap
Wheeler Central Appraisal District

(02) - WHEELER COUNTY

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
549	607	0	11	0	0	0	41	23	0	0

Total Parcels*: 56,195* Parcel count is figured by parcel per ownership
Total Owners: 11,233
Total Items: 60,499

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time
Absolute Exemption \$0

Exempt Value of First Time
Partial Exemption \$47,800

New AG/Timber

Market \$0
Taxable \$0
Value Loss \$0

Industrial/Utility/Personal Property New Value

Taxable \$0

New Improvement/Personal

Market \$3,103,590
Taxable \$2,984,950

Grand Total New Value

Taxable \$2,984,950

Average Values* (includes protested & exempt value)

Average Homestead Value A*

Market \$100,983
Taxable \$72,257

Parcels
781

Total Homestead Value A*

Market \$78,868,100
Taxable \$56,432,530

Average Homestead Value A* and E*

Market \$115,339
Taxable \$83,720

Parcels
1,145

Total Homestead Value A* and E*

Market \$132,064,120
Taxable \$95,859,410

Average Homestead Value A* and E* and M1

Market \$112,599
Taxable \$81,794

Parcels
1,190

Total Homestead Value A* and E* and M1

Market \$133,993,380
Taxable \$97,334,300

Average Homestead Value M1

Market \$42,872
Taxable \$32,775

Parcels
45

Total Homestead Value M1

Market \$1,929,260
Taxable \$1,474,890



2024 Certified History Recap
Wheeler Central Appraisal District

(02) - WHEELER COUNTY

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A	2	0.4420	5,700	0	0	5,700	135,870	0	0	141,570	109,290
A1	1,635	635.6167	4,848,030	0	0	4,848,030	116,657,850	0	0	121,505,880	99,024,770
A2	155	140.4375	400,130	0	0	400,130	4,929,600	109,520	0	5,439,250	4,823,190
A2R	1	0.5269	2,020	0	0	2,020	52,710	0	0	54,730	54,730
A*	1,793	777.0231	5,255,880	0	0	5,255,880	121,776,030	109,520	0	127,141,430	104,011,980
B1	12	4.6161	54,880	0	0	54,880	2,068,030	0	0	2,122,910	2,108,620
B*	12	4.6161	54,880	0	0	54,880	2,068,030	0	0	2,122,910	2,108,620
C	8	9.4146	18,880	0	0	18,880	0	0	0	18,880	18,880
C1	867	557.4973	1,343,700	0	0	1,343,700	300	0	0	1,344,000	1,342,740
C1I	20	19.1571	58,180	0	0	58,180	5,460	0	0	63,640	63,640
C2	6	1.0927	11,130	0	0	11,130	8,850	0	0	19,980	19,980
C3	3	0.9728	3,750	0	0	3,750	470	0	0	4,220	4,220
C*	904	588.1345	1,435,640	0	0	1,435,640	15,080	0	0	1,450,720	1,449,460
D1	2,922	561,632.1110	0	31,862,790	732,540,520	31,862,790	0	0	0	31,862,790	31,862,790
D2	701	0.0000	0	0	0	0	8,995,360	0	0	8,995,360	8,962,040
D*	3,623	561,632.1110	0	31,862,790	732,540,520	31,862,790	8,995,360	0	0	40,858,150	40,824,830
E	333	7,762.2901	10,922,240	0	0	10,922,240	3,215,610	0	0	14,137,850	13,932,870
E1	852	3,149.7189	4,598,000	0	0	4,598,000	79,072,740	33,620	0	83,704,360	69,976,040
E2	64	169.4807	289,510	0	0	289,510	2,205,660	0	0	2,495,170	2,230,010
E*	1,249	11,081.4897	15,809,750	0	0	15,809,750	84,494,010	33,620	0	100,337,380	86,138,920
F1	401	874.6936	2,712,090	0	0	2,712,090	38,784,460	0	0	41,496,550	39,613,080
F1	401	874.6936	2,712,090	0	0	2,712,090	38,784,460	0	0	41,496,550	39,613,080
F2	219	2,131.8704	4,129,950	0	0	4,129,950	3,517,940	10,920	143,349,630	151,008,440	150,481,760
F2L	4	0.0000	0	0	0	0	0	0	18,610	18,610	18,610
F2	223	2,131.8704	4,129,950	0	0	4,129,950	3,517,940	10,920	143,368,240	151,027,050	150,500,370
F*	624	3,006.5640	6,842,040	0	0	6,842,040	42,302,400	10,920	143,368,240	192,523,600	190,113,450
G1	40,327	0.0000	0	0	0	0	0	0	563,345,960	563,345,960	546,914,420
G1C	17	0.0000	0	0	0	0	0	0	2,702,660	2,702,660	2,463,954
G*	40,344	0.0000	0	0	0	0	0	0	566,048,620	566,048,620	549,378,374
J2	12	15.0000	30,800	0	0	30,800	0	0	596,360	627,160	627,160
J3	35	3.1500	5,150	0	0	5,150	3,640	0	60,328,320	60,337,110	60,337,110
J3A	1	0.0000	0	0	0	0	0	0	39,410	39,410	39,410
J4	75	1.1019	12,550	0	0	12,550	232,770	0	4,411,010	4,656,330	4,656,330
J6	1,977	0.0000	0	0	0	0	0	0	240,799,580	240,799,580	240,799,580
J6A	26	0.0000	0	0	0	0	0	0	1,157,820	1,157,820	1,157,820
J7	1	0.0000	0	0	0	0	0	0	577,170	577,170	577,170
J8	525	7.0000	14,000	0	0	14,000	0	0	93,135,630	93,149,630	91,323,080
J8A	4	0.0000	0	0	0	0	0	0	101,200	101,200	101,200
J8B	15	0.0000	0	0	0	0	0	0	3,319,610	3,319,610	1,370,320
J*	2,671	26.2519	62,500	0	0	62,500	236,410	0	404,466,110	404,765,020	400,989,180
L1	168	0.0000	0	0	0	0	0	0	8,731,650	8,731,650	8,671,862
L1A	2	0.0000	0	0	0	0	0	0	714,360	714,360	714,360
L1C	10	0.0000	0	0	0	0	0	0	253,750	253,750	253,750



2024 Certified History Recap
Wheeler Central Appraisal District

(02) - WHEELER COUNTY

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L1D	1	0.0000	0	0	0	0	0	0	15,000	15,000	15,000
L1G	7	0.0000	0	0	0	0	0	0	127,430	127,430	127,430
L1J	2	0.0000	0	0	0	0	0	0	7,980	7,980	7,980
L1K	2	0.0000	0	0	0	0	0	0	110,160	110,160	110,160
L1M	1	0.0000	0	0	0	0	0	0	131,160	131,160	131,160
L1N	1	0.0000	0	0	0	0	0	0	32,000	32,000	32,000
L1O	1	0.0000	0	0	0	0	0	0	7,950	7,950	7,950
L1T	3	0.0000	0	0	0	0	0	0	75,810	75,810	75,810
L1	198	0.0000	0	0	0	0	0	0	10,207,250	10,207,250	10,147,462
L2	1	0.0000	0	0	0	0	0	0	35,000	35,000	35,000
L2A	24	0.0000	0	0	0	0	0	0	988,450	988,450	988,450
L2C	28	0.0000	0	0	0	0	0	0	5,272,100	5,272,100	5,272,100
L2D	29	0.0000	0	0	0	0	0	0	873,840	873,840	873,840
L2E	1	0.0000	0	0	0	0	0	0	3,250	3,250	3,250
L2G	135	0.0000	0	0	0	0	0	0	10,221,920	10,221,920	10,221,920
L2H	160	0.0000	0	0	0	0	0	0	1,465,000	1,465,000	1,465,000
L2J	32	0.0000	0	0	0	0	0	0	457,010	457,010	457,010
L2K	9	0.0000	0	0	0	0	0	0	5,644,550	5,644,550	5,644,550
L2L	36	0.0000	0	0	0	0	0	0	355,790	355,790	355,790
L2M	73	0.0000	0	0	0	0	0	0	2,403,760	2,403,760	2,403,760
L2O	43	0.0000	0	0	0	0	0	0	7,799,720	7,799,720	7,799,720
L2P	46	0.0000	0	0	0	0	0	0	872,800	872,800	872,800
L2Q	22	0.0000	0	0	0	0	0	0	175,280	175,280	175,280
L2	639	0.0000	0	0	0	0	0	0	36,568,470	36,568,470	36,568,470
L*	837	0.0000	0	0	0	0	0	0	46,775,720	46,775,720	46,715,932
M1	197	0.0000	0	0	0	0	990,610	5,143,140	0	6,133,750	5,679,380
M*	197	0.0000	0	0	0	0	990,610	5,143,140	0	6,133,750	5,679,380
S	1	0.0000	0	0	0	0	0	785,720	0	785,720	785,720
S*	1	0.0000	0	0	0	0	0	785,720	0	785,720	785,720
XB	122	0.0000	0	0	0	0	0	0	85,400	85,400	0
XC	3,977	0.0000	0	0	0	0	0	0	430,920	430,920	0
XCH	64	44.9506	249,590	0	0	249,590	14,235,320	0	0	14,484,910	0
XCO	34	71.1783	197,320	0	0	197,320	5,857,160	0	0	6,054,480	0
XCY	67	736.0668	1,066,400	0	0	1,066,400	2,663,480	0	0	3,729,880	0
XG	3	480.7828	680,440	0	0	680,440	157,020	0	0	837,460	0
XL	5	28.0326	56,070	0	0	56,070	296,260	0	0	352,330	0
XN	12	0.0000	0	0	0	0	0	0	321,540	321,540	0
XNP	7	1.8541	18,310	0	0	18,310	287,120	0	0	305,430	0
XO	3	0.0000	0	0	0	0	0	0	92,900	92,900	0
XU	8	6.0000	12,000	0	0	12,000	0	0	211,410	223,410	0
XV	345	626.0106	1,464,460	0	0	1,464,460	39,846,170	0	1,880,570	43,191,200	0
X*	4,647	1,994.8758	3,744,590	0	0	3,744,590	63,342,530	0	3,022,740	70,109,860	0
TOTAL:	56,902	579,111.0661	33,205,280	31,862,790	732,540,520	65,068,070	324,220,460	6,082,920	1,163,681,430	1,559,052,880	1,428,195,846



**WHEELER
CENTRAL APPRAISAL DISTRICT**

**P.O. BOX 1200
WHEELER, TEXAS 79096**

July 17, 2024

CERTIFICATION OF 2024 APPRAISAL ROLL

Pursuant of Sec. 26.01 of the State Property Tax Code,
the following is submitted to the Taxing Entity:

WHEELER COUNTY ROAD & BRIDGE

I, KIMBERLY MORGAN, CHIEF APPRAISER FOR THE WHEELER COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WHEELER COUNTY CENTRAL APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY THE TAXING ENTITY NAMED ABOVE AND THAT THIS CONSTITUTES 100% OF THE CERTIFIED APPRAISAL ROLL FOR TAX YEAR 2024.

CERTIFIED TAXABLE VALUES

**NET TAXABLE: REAL ESTATE, PERSONAL PROPERTY,
& MINERAL/INDUSTRIAL ROLL**

\$ 1,428,195,846

A handwritten signature in blue ink that reads "Kimberly Morgan".

**Kimberly Morgan, RPA
Chief Appraiser**

cc: to board of directors



**2024 Certified History Recap
Wheeler Central Appraisal District**

(03) - WHEELER CO RD & BRIDGE

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	3,851,390	1,134	0	Exempt Property	67,087,120	380	2,506,420	168
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Productivity Market	(+)	732,540,520	2,922	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		765,745,800	7,761	3,744,590	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	732,540,520	2,922		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	31,862,790	2,922		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
Productivity Loss (=)		700,677,730	2,922		Solar/Wind Power	0	0		
Improvements					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	127,939,000	1,146	0	TCEQ/Pollution Control	4,300,270	16		
New Homesite	(+)	544,380	79	0	Allocation	0	0		
Non Homesite	(+)	193,450,700	3,061	63,301,740	Historical	0	0		
New Non Homesite	(+)	2,286,380	116	40,790	Disaster Exemption	31,590	1		
Income	(+)	0	0	0	Community Housing	0	0		
Total Improvement (=)		324,220,460	4,402	63,342,530	Childcare Facility	0	0		
Personal						71,504,380		2,879,334	
Homesite	(+)	1,598,520	37	0	Total Losses (includes Prod. Loss & Cap Loss) (=)				804,666,854
New Homesite	(+)	60,090	3	0					
Non Homesite	(+)	4,170,780	130	0	Total Appraised Value (=)				1,455,063,756
New Non Homesite	(+)	253,530	12	0					
Total Personal (=)		6,082,920	182	0	Homestead Exemptions				
Mineral/Industrial/Utility/Personal Property					Homestead H,S	(+)	0	0	
Minerals/Oil & Gas	(+)	569,071,360	44,611		Senior S	(+)	0	0	
Industrial Real	(+)	143,444,050	48		Disabled B	(+)	0	0	
Industrial/Utility Personal Property	(+)	451,166,020	3,495		DV 100%	(+)	2,058,390	23	
Total Mineral Market Value(=)		1,163,681,430	48,154		Surviving Spouse of a Service Member	(+)	0	0	
Total Real & Personal Market	(+)	1,096,049,180	12,345		Surviving Spouse of a First Responder	(+)	0	0	
Total Mineral/Industrial Market	(+)	1,163,681,430	48,154		Total Reimbursable (=)		2,058,390	23	
Total Market Value(=)		2,259,730,610	60,499		Local Discount	(+)	24,499,550	1,167	
20% MIUP Circuit Breaker Limitation	(-)	16,788,040	4,872		Disabled Veteran	(+)	309,970	30	
10% Homestead Cap Loss	(-)	9,830,050	904		Optional 65	(+)	0	0	
20% Circuit Breaker Limitation	(-)	2,987,320	527		Local Disabled	(+)	0	0	
Total Market After Cap(=)		2,230,125,200			State Homestead	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Vet Donated Home (Charity)	(+)	0	0	
Productivity Loss	(-)	700,677,730	2,922		Surviving Spouse Ported Amounts	(+)	0	0	
Total Market Taxable(=)		1,529,447,470			Total Exemptions (=)		26,867,910		
					Total Exemptions* (-)				26,867,910
					03 - WHEELER CO RD & BRIDGE Net Taxable Value (=)				1,428,195,846



2024 Certified History Recap
Wheeler Central Appraisal District

(03) - WHEELER CO RD & BRIDGE

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
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Total Parcels*: 56,195* Parcel count is figured by parcel per ownership
Total Owners: 11,233
Total Items: 60,499

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S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$0	
Exempt Value of First Time Partial Exemption	\$47,800	
New AG/Timber		Industrial/Utility/Personal Property New Value
Market	\$0	Taxable
Taxable	\$0	
Value Loss	\$0	
New Improvement/Personal		Grand Total New Value
Market	\$3,103,590	Taxable
Taxable	\$2,984,950	\$2,984,950

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$100,983	781	Market	\$78,868,100
Taxable	\$72,257		Taxable	\$56,432,530
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$115,339	1,145	Market	\$132,064,120
Taxable	\$83,720		Taxable	\$95,859,410
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$112,599	1,190	Market	\$133,993,380
Taxable	\$81,794		Taxable	\$97,334,300
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$42,872	45	Market	\$1,929,260
Taxable	\$32,775		Taxable	\$1,474,890



**2024 Certified History Recap
Wheeler Central Appraisal District**

(03) - WHEELER CO RD & BRIDGE

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A	2	0.4420	5,700	0	0	5,700	135,870	0	0	141,570	109,290
A1	1,635	635.6167	4,848,030	0	0	4,848,030	116,657,850	0	0	121,505,880	99,024,770
A2	155	140.4375	400,130	0	0	400,130	4,929,600	109,520	0	5,439,250	4,823,190
A2R	1	0.5269	2,020	0	0	2,020	52,710	0	0	54,730	54,730
A*	1,793	777.0231	5,255,880	0	0	5,255,880	121,776,030	109,520	0	127,141,430	104,011,980
B1	12	4.6161	54,880	0	0	54,880	2,068,030	0	0	2,122,910	2,108,620
B*	12	4.6161	54,880	0	0	54,880	2,068,030	0	0	2,122,910	2,108,620
C	8	9.4146	18,880	0	0	18,880	0	0	0	18,880	18,880
C1	867	557.4973	1,343,700	0	0	1,343,700	300	0	0	1,344,000	1,342,740
C1I	20	19.1571	58,180	0	0	58,180	5,460	0	0	63,640	63,640
C2	6	1.0927	11,130	0	0	11,130	8,850	0	0	19,980	19,980
C3	3	0.9728	3,750	0	0	3,750	470	0	0	4,220	4,220
C*	904	588.1345	1,435,640	0	0	1,435,640	15,080	0	0	1,450,720	1,449,460
D1	2,922	561,632.1110	0	31,862,790	732,540,520	31,862,790	0	0	0	31,862,790	31,862,790
D2	701	0.0000	0	0	0	0	8,995,360	0	0	8,995,360	8,962,040
D*	3,623	561,632.1110	0	31,862,790	732,540,520	31,862,790	8,995,360	0	0	40,858,150	40,824,830
E	333	7,762.2901	10,922,240	0	0	10,922,240	3,215,610	0	0	14,137,850	13,932,870
E1	852	3,149.7189	4,598,000	0	0	4,598,000	79,072,740	33,620	0	83,704,360	69,976,040
E2	64	169.4807	289,510	0	0	289,510	2,205,660	0	0	2,495,170	2,230,010
E*	1,249	11,081.4897	15,809,750	0	0	15,809,750	84,494,010	33,620	0	100,337,380	86,138,920
F1	401	874.6936	2,712,090	0	0	2,712,090	38,784,460	0	0	41,496,550	39,613,080
F1	401	874.6936	2,712,090	0	0	2,712,090	38,784,460	0	0	41,496,550	39,613,080
F2	219	2,131.8704	4,129,950	0	0	4,129,950	3,517,940	10,920	143,349,630	151,008,440	150,481,760
F2L	4	0.0000	0	0	0	0	0	0	18,610	18,610	18,610
F2	223	2,131.8704	4,129,950	0	0	4,129,950	3,517,940	10,920	143,368,240	151,027,050	150,500,370
F*	624	3,006.5640	6,842,040	0	0	6,842,040	42,302,400	10,920	143,368,240	192,523,600	190,113,450
G1	40,327	0.0000	0	0	0	0	0	0	563,345,960	563,345,960	546,914,420
G1C	17	0.0000	0	0	0	0	0	0	2,702,660	2,702,660	2,463,954
G*	40,344	0.0000	0	0	0	0	0	0	566,048,620	566,048,620	549,378,374
J2	12	15.0000	30,800	0	0	30,800	0	0	596,360	627,160	627,160
J3	35	3.1500	5,150	0	0	5,150	3,640	0	60,328,320	60,337,110	60,337,110
J3A	1	0.0000	0	0	0	0	0	0	39,410	39,410	39,410
J4	75	1.1019	12,550	0	0	12,550	232,770	0	4,411,010	4,656,330	4,656,330
J6	1,977	0.0000	0	0	0	0	0	0	240,799,580	240,799,580	240,799,580
J6A	26	0.0000	0	0	0	0	0	0	1,157,820	1,157,820	1,157,820
J7	1	0.0000	0	0	0	0	0	0	577,170	577,170	577,170
J8	525	7.0000	14,000	0	0	14,000	0	0	93,135,630	93,149,630	91,323,080
J8A	4	0.0000	0	0	0	0	0	0	101,200	101,200	101,200
J8B	15	0.0000	0	0	0	0	0	0	3,319,610	3,319,610	1,370,320
J*	2,671	26.2519	62,500	0	0	62,500	236,410	0	404,466,110	404,765,020	400,989,180
L1	168	0.0000	0	0	0	0	0	0	8,731,650	8,731,650	8,671,862
L1A	2	0.0000	0	0	0	0	0	0	714,360	714,360	714,360
L1C	10	0.0000	0	0	0	0	0	0	253,750	253,750	253,750



2024 Certified History Recap
Wheeler Central Appraisal District

(03) - WHEELER CO RD & BRIDGE

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L1D	1	0.0000	0	0	0	0	0	0	15,000	15,000	15,000
L1G	7	0.0000	0	0	0	0	0	0	127,430	127,430	127,430
L1J	2	0.0000	0	0	0	0	0	0	7,980	7,980	7,980
L1K	2	0.0000	0	0	0	0	0	0	110,160	110,160	110,160
L1M	1	0.0000	0	0	0	0	0	0	131,160	131,160	131,160
L1N	1	0.0000	0	0	0	0	0	0	32,000	32,000	32,000
L1O	1	0.0000	0	0	0	0	0	0	7,950	7,950	7,950
L1T	3	0.0000	0	0	0	0	0	0	75,810	75,810	75,810
L1	198	0.0000	0	0	0	0	0	0	10,207,250	10,207,250	10,147,462
L2	1	0.0000	0	0	0	0	0	0	35,000	35,000	35,000
L2A	24	0.0000	0	0	0	0	0	0	988,450	988,450	988,450
L2C	28	0.0000	0	0	0	0	0	0	5,272,100	5,272,100	5,272,100
L2D	29	0.0000	0	0	0	0	0	0	873,840	873,840	873,840
L2E	1	0.0000	0	0	0	0	0	0	3,250	3,250	3,250
L2G	135	0.0000	0	0	0	0	0	0	10,221,920	10,221,920	10,221,920
L2H	160	0.0000	0	0	0	0	0	0	1,465,000	1,465,000	1,465,000
L2J	32	0.0000	0	0	0	0	0	0	457,010	457,010	457,010
L2K	9	0.0000	0	0	0	0	0	0	5,644,550	5,644,550	5,644,550
L2L	36	0.0000	0	0	0	0	0	0	355,790	355,790	355,790
L2M	73	0.0000	0	0	0	0	0	0	2,403,760	2,403,760	2,403,760
L2O	43	0.0000	0	0	0	0	0	0	7,799,720	7,799,720	7,799,720
L2P	46	0.0000	0	0	0	0	0	0	872,800	872,800	872,800
L2Q	22	0.0000	0	0	0	0	0	0	175,280	175,280	175,280
L2	639	0.0000	0	0	0	0	0	0	36,568,470	36,568,470	36,568,470
L*	837	0.0000	0	0	0	0	0	0	46,775,720	46,775,720	46,715,932
M1	197	0.0000	0	0	0	0	990,610	5,143,140	0	6,133,750	5,679,380
M*	197	0.0000	0	0	0	0	990,610	5,143,140	0	6,133,750	5,679,380
S	1	0.0000	0	0	0	0	0	785,720	0	785,720	785,720
S*	1	0.0000	0	0	0	0	0	785,720	0	785,720	785,720
XB	122	0.0000	0	0	0	0	0	0	85,400	85,400	0
XC	3,977	0.0000	0	0	0	0	0	0	430,920	430,920	0
XCH	64	44.9506	249,590	0	0	249,590	14,235,320	0	0	14,484,910	0
XCO	34	71.1783	197,320	0	0	197,320	5,857,160	0	0	6,054,480	0
XCY	67	736.0668	1,066,400	0	0	1,066,400	2,663,480	0	0	3,729,880	0
XG	3	480.7828	680,440	0	0	680,440	157,020	0	0	837,460	0
XL	5	28.0326	56,070	0	0	56,070	296,260	0	0	352,330	0
XN	12	0.0000	0	0	0	0	0	0	321,540	321,540	0
XNP	7	1.8541	18,310	0	0	18,310	287,120	0	0	305,430	0
XO	3	0.0000	0	0	0	0	0	0	92,900	92,900	0
XU	8	6.0000	12,000	0	0	12,000	0	0	211,410	223,410	0
XV	345	626.0106	1,464,460	0	0	1,464,460	39,846,170	0	1,880,570	43,191,200	0
X*	4,647	1,994.8758	3,744,590	0	0	3,744,590	63,342,530	0	3,022,740	70,109,860	0
TOTAL:	56,902	579,111.0661	33,205,280	31,862,790	732,540,520	65,068,070	324,220,460	6,082,920	1,163,681,430	1,559,052,880	1,428,195,846



**WHEELER
CENTRAL APPRAISAL DISTRICT**

**P.O. BOX 1200
WHEELER, TEXAS 79096**

July 17, 2024

CERTIFICATION OF 2024 APPRAISAL ROLL

Pursuant of Sec. 26.01 of the State Property Tax Code,
the following is submitted to the Taxing Entity:

WHEELER COUNTY LATERAL ROAD

I, KIMBERLY MORGAN, CHIEF APPRAISER FOR THE WHEELER COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WHEELER COUNTY CENTRAL APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY THE TAXING ENTITY NAMED ABOVE AND THAT THIS CONSTITUTES 100% OF THE CERTIFIED APPRAISAL ROLL FOR TAX YEAR 2024.

CERTIFIED TAXABLE VALUES

**NET TAXABLE: REAL ESTATE, PERSONAL PROPERTY,
& MINERAL/INDUSTRIAL ROLL**

\$ 1,424,774,226

**Kimberly Morgan, RPA
Chief Appraiser**

cc: to board of directors

PHONE (806) 826-5900 · FAX (806) 826-5960



**2024 Certified History Recap
Wheeler Central Appraisal District**

(04) - WHEELER CO LATERAL RD

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	3,851,390	1,134	0	Exempt Property	67,087,120	380	2,506,420	168
Non Homesite	(+)	29,353,890	3,705	3,744,590	Under \$500/\$2500	85,400	122	372,914	3,977
Productivity Market	(+)	732,540,520	2,922	0	Abatements	0	0	0	0
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land(=)		765,745,800	7,761	3,744,590	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	0	0	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	732,540,520	2,922		Mineral Unknown			0	0
Land Ag 1D	(-)	0	0		Interstate Commerce			0	0
Land Ag 1D1	(-)	31,862,790	2,922		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
Productivity Loss(=)		700,677,730	2,922		Solar/Wind Power	0	0		
Improvements					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	127,939,000	1,146	0	TCEQ/Pollution Control	4,300,270	16		
New Homesite	(+)	544,380	79	0	Allocation	0	0		
Non Homesite	(+)	193,450,700	3,061	63,301,740	Historical	0	0		
New Non Homesite	(+)	2,286,380	116	40,790	Disaster Exemption	31,590	1		
Income	(+)	0	0	0	Community Housing	0	0		
Total Improvement(=)		324,220,460	4,402	63,342,530	Childcare Facility	0	0		
					71,504,380		2,879,334		
					Total Losses (includes Prod. Loss & Cap Loss) (=) 804,666,854				
Personal					Total Appraised Value (=) 1,455,063,756				
Homesite	(+)	1,598,520	37	0	Homestead Exemptions				
New Homesite	(+)	60,090	3	0	Value # of Items				
Non Homesite	(+)	4,170,780	130	0	Homestead H,S	(+)	0	0	
New Non Homesite	(+)	253,530	12	0	Senior S	(+)	0	0	
Total Personal(=)		6,082,920	182	0	Disabled B	(+)	0	0	
Mineral/Industrial/Utility/Personal Property					DV 100%	(+)	2,058,390	23	
Minerals/Oil & Gas	(+)	569,071,360	44,611		Surviving Spouse of a Service Member	(+)	0	0	
Industrial Real	(+)	143,444,050	48		Surviving Spouse of a First Responder	(+)	0	0	
Industrial/Utility Personal Property	(+)	451,166,020	3,495		Total Reimbursable		(=)	2,058,390	23
Total Mineral Market Value(=)		1,163,681,430	48,154		Local Discount	(+)	24,471,400	1,166	
Total Real & Personal Market	(+)	1,096,049,180	12,345		Disabled Veteran	(+)	309,360	30	
Total Mineral/Industrial Market	(+)	1,163,681,430	48,154		Optional 65	(+)	0	0	
Total Market Value(=)		2,259,730,610	60,499		Local Disabled	(+)	0	0	
20% MIUP Circuit Breaker Limitation	(-)	16,788,040	4,872		State Homestead	(+)	3,450,380	1,167	
10% Homestead Cap Loss	(-)	9,830,050	904		Disabled Vet Donated Home (Charity)	(+)	0	0	
20% Circuit Breaker Limitation	(-)	2,987,320	527		Surviving Spouse Ported Amounts	(+)	0	0	
Total Market After Cap(=)		2,230,125,200			Total Exemptions		(=)	30,289,530	
Land Timber Gain	(+)	0	0		Total Exemptions* (-) 30,289,530				
Productivity Loss	(-)	700,677,730	2,922						
Total Market Taxable(=)		1,529,447,470			04 - WHEELER CO LATERAL RD Net Taxable Value (=) 1,424,774,226				



2024 Certified History Recap
Wheeler Central Appraisal District

(04) - WHEELER CO LATERAL RD

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
549	607	0	11	0	0	0	41	23	0	0

Total Parcels*: 56,195* Parcel count is figured by parcel per ownership
Total Owners: 11,233
Total Items: 60,499

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time
Absolute Exemption \$0

Exempt Value of First Time
Partial Exemption \$47,800

New AG/Timber

Market \$0
Taxable \$0
Value Loss \$0

Industrial/Utility/Personal Property New Value

Taxable \$0

New Improvement/Personal

Market \$3,103,590
Taxable \$2,976,210

Grand Total New Value

Taxable \$2,976,210

Average Values* (includes protested & exempt value)

Average Homestead Value A*

Market \$100,983
Taxable \$69,373

Parcels

781

Total Homestead Value A*

Market \$78,868,100
Taxable \$54,180,420

Average Homestead Value A* and E*

Market \$115,339
Taxable \$80,836

Parcels

1,145

Total Homestead Value A* and E*

Market \$132,064,120
Taxable \$92,556,650

Average Homestead Value A* and E* and M1

Market \$112,599
Taxable \$78,918

Parcels

1,190

Total Homestead Value A* and E* and M1

Market \$133,993,380
Taxable \$93,912,680

Average Homestead Value M1

Market \$42,872
Taxable \$30,134

Parcels

45

Total Homestead Value M1

Market \$1,929,260
Taxable \$1,356,030



2024 Certified History Recap
Wheeler Central Appraisal District

(04) - WHEELER CO LATERAL RD

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A	2	0.4420	5,700	0	0	5,700	135,870	0	0	141,570	106,290
A1	1,635	635.6167	4,848,030	0	0	4,848,030	116,657,850	0	0	121,505,880	96,908,870
A2	155	140.4375	400,130	0	0	400,130	4,929,600	109,520	0	5,439,250	4,689,980
A2R	1	0.5269	2,020	0	0	2,020	52,710	0	0	54,730	54,730
A*	1,793	777.0231	5,255,880	0	0	5,255,880	121,776,030	109,520	0	127,141,430	101,759,870
B1	12	4.6161	54,880	0	0	54,880	2,068,030	0	0	2,122,910	2,108,620
B*	12	4.6161	54,880	0	0	54,880	2,068,030	0	0	2,122,910	2,108,620
C	8	9.4146	18,880	0	0	18,880	0	0	0	18,880	18,880
C1	867	557.4973	1,343,700	0	0	1,343,700	300	0	0	1,344,000	1,342,740
C1I	20	19.1571	58,180	0	0	58,180	5,460	0	0	63,640	63,640
C2	6	1.0927	11,130	0	0	11,130	8,850	0	0	19,980	19,980
C3	3	0.9728	3,750	0	0	3,750	470	0	0	4,220	4,220
C*	904	588.1345	1,435,640	0	0	1,435,640	15,080	0	0	1,450,720	1,449,460
D1	2,922	561,632.1110	0	31,862,790	732,540,520	31,862,790	0	0	0	31,862,790	31,862,790
D2	701	0.0000	0	0	0	0	8,995,360	0	0	8,995,360	8,962,040
D*	3,623	561,632.1110	0	31,862,790	732,540,520	31,862,790	8,995,360	0	0	40,858,150	40,824,830
E	333	7,762.2901	10,922,240	0	0	10,922,240	3,215,610	0	0	14,137,850	13,914,420
E1	852	3,149.7189	4,598,000	0	0	4,598,000	79,072,740	33,620	0	83,704,360	68,987,750
E2	64	169.4807	289,510	0	0	289,510	2,205,660	0	0	2,495,170	2,186,100
E*	1,249	11,081.4897	15,809,750	0	0	15,809,750	84,494,010	33,620	0	100,337,380	85,088,270
F1	401	874.6936	2,712,090	0	0	2,712,090	38,784,460	0	0	41,496,550	39,613,080
F1	401	874.6936	2,712,090	0	0	2,712,090	38,784,460	0	0	41,496,550	39,613,080
F2	219	2,131.8704	4,129,950	0	0	4,129,950	3,517,940	10,920	143,349,630	151,008,440	150,481,760
F2L	4	0.0000	0	0	0	0	0	0	18,610	18,610	18,610
F2	223	2,131.8704	4,129,950	0	0	4,129,950	3,517,940	10,920	143,368,240	151,027,050	150,500,370
F*	624	3,006.5640	6,842,040	0	0	6,842,040	42,302,400	10,920	143,368,240	192,523,600	190,113,450
G1	40,327	0.0000	0	0	0	0	0	0	563,345,960	563,345,960	546,914,420
G1C	17	0.0000	0	0	0	0	0	0	2,702,660	2,702,660	2,463,954
G*	40,344	0.0000	0	0	0	0	0	0	566,048,620	566,048,620	549,378,374
J2	12	15.0000	30,800	0	0	30,800	0	0	596,360	627,160	627,160
J3	35	3.1500	5,150	0	0	5,150	3,640	0	60,328,320	60,337,110	60,337,110
J3A	1	0.0000	0	0	0	0	0	0	39,410	39,410	39,410
J4	75	1.1019	12,550	0	0	12,550	232,770	0	4,411,010	4,656,330	4,656,330
J6	1,977	0.0000	0	0	0	0	0	0	240,799,580	240,799,580	240,799,580
J6A	26	0.0000	0	0	0	0	0	0	1,157,820	1,157,820	1,157,820
J7	1	0.0000	0	0	0	0	0	0	577,170	577,170	577,170
J8	525	7.0000	14,000	0	0	14,000	0	0	93,135,630	93,149,630	91,323,080
J8A	4	0.0000	0	0	0	0	0	0	101,200	101,200	101,200
J8B	15	0.0000	0	0	0	0	0	0	3,319,610	3,319,610	1,370,320
J*	2,671	26.2519	62,500	0	0	62,500	236,410	0	404,466,110	404,765,020	400,989,180
L1	168	0.0000	0	0	0	0	0	0	8,731,650	8,731,650	8,671,862
L1A	2	0.0000	0	0	0	0	0	0	714,360	714,360	714,360
L1C	10	0.0000	0	0	0	0	0	0	253,750	253,750	253,750



2024 Certified History Recap
Wheeler Central Appraisal District

(04) - WHEELER CO LATERAL RD

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
L1D	1	0.0000	0	0	0	0	0	0	15,000	15,000	15,000
L1G	7	0.0000	0	0	0	0	0	0	127,430	127,430	127,430
L1J	2	0.0000	0	0	0	0	0	0	7,980	7,980	7,980
L1K	2	0.0000	0	0	0	0	0	0	110,160	110,160	110,160
L1M	1	0.0000	0	0	0	0	0	0	131,160	131,160	131,160
L1N	1	0.0000	0	0	0	0	0	0	32,000	32,000	32,000
L1O	1	0.0000	0	0	0	0	0	0	7,950	7,950	7,950
L1T	3	0.0000	0	0	0	0	0	0	75,810	75,810	75,810
L1	198	0.0000	0	0	0	0	0	0	10,207,250	10,207,250	10,147,462
L2	1	0.0000	0	0	0	0	0	0	35,000	35,000	35,000
L2A	24	0.0000	0	0	0	0	0	0	988,450	988,450	988,450
L2C	28	0.0000	0	0	0	0	0	0	5,272,100	5,272,100	5,272,100
L2D	29	0.0000	0	0	0	0	0	0	873,840	873,840	873,840
L2E	1	0.0000	0	0	0	0	0	0	3,250	3,250	3,250
L2G	135	0.0000	0	0	0	0	0	0	10,221,920	10,221,920	10,221,920
L2H	160	0.0000	0	0	0	0	0	0	1,465,000	1,465,000	1,465,000
L2J	32	0.0000	0	0	0	0	0	0	457,010	457,010	457,010
L2K	9	0.0000	0	0	0	0	0	0	5,644,550	5,644,550	5,644,550
L2L	36	0.0000	0	0	0	0	0	0	355,790	355,790	355,790
L2M	73	0.0000	0	0	0	0	0	0	2,403,760	2,403,760	2,403,760
L2O	43	0.0000	0	0	0	0	0	0	7,799,720	7,799,720	7,799,720
L2P	46	0.0000	0	0	0	0	0	0	872,800	872,800	872,800
L2Q	22	0.0000	0	0	0	0	0	0	175,280	175,280	175,280
L2	639	0.0000	0	0	0	0	0	0	36,568,470	36,568,470	36,568,470
L*	837	0.0000	0	0	0	0	0	0	46,775,720	46,775,720	46,715,932
M1	197	0.0000	0	0	0	0	990,610	5,143,140	0	6,133,750	5,560,520
M*	197	0.0000	0	0	0	0	990,610	5,143,140	0	6,133,750	5,560,520
S	1	0.0000	0	0	0	0	0	785,720	0	785,720	785,720
S*	1	0.0000	0	0	0	0	0	785,720	0	785,720	785,720
XB	122	0.0000	0	0	0	0	0	0	85,400	85,400	0
XC	3,977	0.0000	0	0	0	0	0	0	430,920	430,920	0
XCH	64	44.9506	249,590	0	0	249,590	14,235,320	0	0	14,484,910	0
XCO	34	71.1783	197,320	0	0	197,320	5,857,160	0	0	6,054,480	0
XCY	67	736.0668	1,066,400	0	0	1,066,400	2,663,480	0	0	3,729,880	0
XG	3	480.7828	680,440	0	0	680,440	157,020	0	0	837,460	0
XL	5	28.0326	56,070	0	0	56,070	296,260	0	0	352,330	0
XN	12	0.0000	0	0	0	0	0	0	321,540	321,540	0
XNP	7	1.8541	18,310	0	0	18,310	287,120	0	0	305,430	0
XO	3	0.0000	0	0	0	0	0	0	92,900	92,900	0
XU	8	6.0000	12,000	0	0	12,000	0	0	211,410	223,410	0
XV	345	626.0106	1,464,460	0	0	1,464,460	39,846,170	0	1,880,570	43,191,200	0
X*	4,647	1,994.8758	3,744,590	0	0	3,744,590	63,342,530	0	3,022,740	70,109,860	0
TOTAL:	56,902	579,111.0661	33,205,280	31,862,790	732,540,520	65,068,070	324,220,460	6,082,920	1,163,681,430	1,559,052,880	1,424,774,226