



**WHEELER
CENTRAL APPRAISAL DISTRICT**

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

July 20, 2026

CERTIFICATION OF 2026 APPRAISAL ROLL

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

ESD #1

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 99.9% OF THE CERTIFIED APPRAISAL ROLL FOR TAX YEAR 2026.

CERTIFIED TAXABLE VALUES

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

\$ 316,953,037

A handwritten signature in cursive script that reads "Kimberly Morgan".

**Kimberly Morgan, RPA
Chief Appraiser**

cc: to board of directors

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

2026 Certified History Recap - Wheeler Central Appraisal District

(60) - ESD #1

Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite (+)	2,587,920	573	0	Exempt Property	28,245,170	173	295,370	47
Non Homesite (+)	19,931,730	2,016	2,472,630	Under \$500/\$2500	0	0	252,653	2,872
Productivity Market (+)	391,294,640	1,286	0	Abatements	0	0	0	0
Income (+)	0	0	0	Freeport	0	0	0	0
Total Land(=)	413,814,290	3,875	2,472,630	Goods In Transit	0	0	0	0
				Protested Value	63,650	3	0	0
Ag/Timber *does not include protested				Chapter 313 Value Limitation			0	0
Timber Gain (+)	0	0		Mineral Unknown			0	0
Productivity Market (+)	391,294,640	1,286		Interstate Commerce			0	0
Land Ag 1D (-)	0	0		Foreign Trade			0	0
Land Ag 1D1 (-)	21,445,100	1,286		BPP Exempt: Single Situs/Owner	0	0	6,202,440	242
Land Ag Timber (-)	0	0		BPP Exempt: Multi Situs on L1H/L2H	0	0	835,610	93
Productivity Loss(=)	369,849,540	1,286		BPP Exempt: Multi Situs on J	0	0	3,805,050	121
				BPP Exempt: Related Business Entity	0	0	0	0
Improvements				MultiUse	0	0		
Homesite (+)	63,361,030	575	0	Solar/Wind Power	0	0		
New Homesite (+)	24,900	4	0	Vehicle Leased for Personal Use	0	0		
Non Homesite (+)	101,133,010	1,613	25,772,540	TCEQ/Pollution Control	0	0		
New Non Homesite (+)	149,580	4	0	Allocation	0	0		
Income (+)	0	0	0	Historical	0	0		
Total Improvement(=)	164,668,520	2,196	25,772,540	Disaster Exemption	0	0		
				Residence HS Destroyed by Fire	0	0		
Personal				Community Housing	0	0		
Homesite (+)	704,130	15	0	Childcare Facility	0	0		
New Homesite (+)	0	0	0	Animal Feed Held For Sale at Retail	0	0		
Non Homesite (+)	847,610	30	0					
New Non Homesite (+)	0	0	0					
Total Personal(=)	1,551,740	45	0					
					28,308,820		11,391,123	
Mineral/Industrial/Utility/Personal Property				Total Losses (includes Prod. Loss & Cap Loss) (=)			418,990,733	
Minerals/Oil & Gas (+)	73,563,070	9,135						
Industrial Real (+)	17,370,910	12		Total Appraised Value (=)			319,052,017	
Industrial/Utility Personal Property (+)	67,074,220	788						
Total Mineral Market Value(=)	158,008,200	9,935		Homestead Exemptions				
				Value	# of Items			
Total Real & Personal Market (+)	580,034,550	6,116	Protested Value:	Homestead H.S	0	0		
Total Mineral/Industrial Market (+)	158,008,200	9,935	63,650	Senior S	0	0		
Total Market Value(=)	738,042,750	16,051		Disabled B	0	0		
				DV 100%	1,909,210	16		
20% MIUP Circuit Breaker Limitation (-)	6,531,900	1,756		Surviving Spouse of a Service Member	0	0		
10% Homestead Cap Loss (-)	2,495,540	263		Surviving Spouse of a First Responder	0	0		
20% Circuit Breaker Limitation (-)	413,810	101	Protested % of Market: 0.01 %	Total Reimbursable (=)	1,909,210	16		
Total Market After Cap(=)	728,601,500			Local Discount	0	0		
Land Timber Gain (+)	0	0		Disabled Veteran	189,770	20		
Productivity Loss (-)	369,849,540	1,286		Optional 65	0	0		
Total Market Taxable(=)	358,751,960			Local Disabled	0	0		
				State Homestead	0	0		
				Disabled Vet Donated Home (Charity)	0	0		
				Surviving Spouse Ported Amounts	0	0		
				Total Exemptions (=)	2,098,980			
							Total Exemptions* (-)	2,098,980
							60 - ESD #1 Net Taxable Value (=)	316,953,037

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
255	317	0	3	0	0	0	25	16	0	0
Total Parcels*: 13,889* Parcel count is figured by parcel per ownership										
Total Owners: 5,736										
Total Items: 14,227										

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

New Improvement/Personal	Industrial/Utility/Personal Property New Value	Grand Total New Value
Market: \$174,480		
Taxable: \$174,480	+ Taxable: \$0	= Taxable: \$174,480
New AG/Timber	Exempt Value of First Time Absolute Exemption: \$0	
Market: \$0	Exempt Value of First Time Partial Exemption: \$36,770	
Taxable: \$0		
Value Loss: \$0		

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$102,118	420	Market \$42,889,710
Taxable \$93,702		Taxable \$39,354,890
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$114,654	575	Market \$65,926,430
Taxable \$106,750		Taxable \$61,381,200
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$112,822	591	Market \$66,677,980
Taxable \$105,110		Taxable \$62,120,230
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$46,971	16	Market \$751,550
Taxable \$46,189		Taxable \$739,030

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$138,880	Market Value After Cap: \$138,880	Net Taxable Value: \$0
DVET/Disabled	Market: \$151,330	Market Value After Cap: \$151,090	Net Taxable Value: \$0
DVET/Over 65	Market: \$72,720	Market Value After Cap: \$71,390	Net Taxable Value: \$0
DISABLED	Market: \$36,750	Market Value After Cap: \$36,750	Net Taxable Value: \$36,750
HOMESTEAD	Market: \$101,250	Market Value After Cap: \$96,110	Net Taxable Value: \$96,110
OVER 65	Market: \$94,490	Market Value After Cap: \$88,720	Net Taxable Value: \$87,860
ALL Homesteads	Market: \$99,650	Market Value After Cap: \$93,040	Net Taxable Value: \$89,340

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	2	0.4420	8,230			158,750	0		166,980	157,270	157,270
A1	949	305.9003	3,973.990			65,530.600	0		69,504,590	67,510.940	65,858,490
A2	62	59.8460	231.010			1,803.340	91,050		2,125,400	2,119,740	2,070,730
A2R	5	18.7900	37.580			243,350	0		280,930	280,930	273,430
A3	1	0.3788	4,520			440	0		4,960	4,960	4,960
A*	1,019	385.3571	4,255,330			67,736,480	91,050		72,082,860	70,073,840	68,364,880
B1	3	1.9607	20,630			604,610	0		625,240	625,240	625,240
B*	3	1.9607	20,630			604,610	0		625,240	625,240	625,240
C	4	5.7322	17,090			0	0		17,090	17,090	17,090
C1	506	287.1852	1,332,230			300	0		1,332,530	1,254,660	1,246,800
C1I	6	12.0755	35,540			3,530	0		39,070	36,190	36,190
C2	4	0.6910	8,720			5,140	0		13,860	13,860	13,860
C3	3	12.2121	33,920			0	0		33,920	33,200	33,200
C*	523	317.8960	1,427,500			8,970	0		1,436,470	1,355,000	1,347,140
D1	1,286	273,099.6168	0	21,445,100	391,294,640	0	0		391,294,640	21,445,100	21,445,100
D2	328	0.0000	0			4,520,380	0		4,520,380	4,520,380	4,520,380
D*	1,614	273,099.6168	0	21,445,100	391,294,640	4,520,380	0		395,815,020	25,965,480	25,965,480
E	159	3,248.7740	5,321,010			1,768,010	0		7,089,020	6,997,640	6,989,420
E1	391	1,593.4750	2,616,680			38,342,630	0		40,959,310	40,337,390	39,932,120
E2	24	68.8500	146,160			1,312,650	0		1,458,810	1,452,920	1,452,920
E*	574	4,911.0990	8,083,850			41,423,290	0		49,507,140	48,787,950	48,374,460
F1	215	472.2234	2,271,380			22,990,910	0		25,262,290	25,183,280	25,183,280
F1	215	472.2234	2,271,380			22,990,910	0		25,262,290	25,183,280	25,183,280
F2	129	1,530.7172	3,956,080			1,090,050	0	17,370,910	22,417,040	22,415,800	22,395,480
F2	129	1,530.7172	3,956,080			1,090,050	0	17,370,910	22,417,040	22,415,800	22,395,480
F*	344	2,002.9406	6,227,460			24,080,960	0	17,370,910	47,679,330	47,599,080	47,578,760
G1	9,085	0.0000	0			0	0	72,645,770	72,645,770	66,113,870	65,861,217
G1C	3	0.0000	0			0	0	621,930	621,930	621,930	621,930
G*	9,088	0.0000	0			0	0	73,267,700	73,267,700	66,735,800	66,483,147
J2	1	0.0000	0			0	0	201,450	201,450	201,450	136,490
J3	13	2.0000	5,000			23,060	0	24,516,220	24,544,280	24,525,380	23,787,650
J4	25	0.4821	9,750			163,170	0	1,777,010	1,949,930	1,949,930	1,493,270
J6	332	0.0000	0			0	0	22,389,140	22,389,140	22,389,140	20,863,120
J7	1	0.0000	0			0	0	408,910	408,910	408,910	283,910
J8	38	7.0000	17,500			0	0	2,538,720	2,556,220	2,556,220	1,661,540
J*	410	9.4821	32,250			186,230	0	51,831,450	52,049,930	52,031,030	48,225,980
L1	122	0.0000	0			0	0	4,330,590	4,330,590	4,330,590	1,465,620
L1A	2	0.0000	0			0	0	494,910	494,910	494,910	319,910
L1C	6	0.0000	0			0	0	167,400	167,400	167,400	0
L1D	1	0.0000	0			0	0	15,000	15,000	15,000	0
L1G	7	0.0000	0			0	0	97,000	97,000	97,000	0
L1H	2	0.0000	0			0	0	19,980	19,980	19,980	0
L1J	1	0.0000	0			0	0	3,750	3,750	3,750	0
L1K	1	0.0000	0			0	0	11,000	11,000	11,000	11,000

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L1N	1	0.0000	0			0	0	32,000	32,000	32,000	0
L1O	1	0.0000	0			0	0	4,280	4,280	4,280	0
L1	144	0.0000	0			0	0	5,175,910	5,175,910	5,175,910	1,796,530
L2	1	0.0000	0			0	0	26,690	26,690	26,690	0
L2A	5	0.0000	0			0	0	213,310	213,310	213,310	151,160
L2C	11	0.0000	0			0	0	3,119,370	3,119,370	3,119,370	2,742,740
L2D	1	0.0000	0			0	0	790	790	790	0
L2G	37	0.0000	0			0	0	672,870	672,870	672,870	200,740
L2H	94	0.0000	0			0	0	2,252,740	2,252,740	2,252,740	1,437,110
L2J	17	0.0000	0			0	0	214,730	214,730	214,730	41,680
L2K	4	0.0000	0			0	0	1,586,980	1,586,980	1,586,980	1,444,580
L2M	15	0.0000	0			0	0	507,980	507,980	507,980	221,850
L2O	24	0.0000	0			0	0	30,230	30,230	30,230	9,200
L2P	14	0.0000	0			0	0	356,730	356,730	356,730	45,950
L2Q	14	0.0000	0			0	0	1,084,440	1,084,440	1,084,440	113,180
L2	237	0.0000	0			0	0	10,066,860	10,066,860	10,066,860	6,408,190
L*	381	0.0000	0			0	0	15,242,770	15,242,770	15,242,770	8,204,720
M1	51	0.0000	0			335,060	1,460,690		1,795,750	1,795,230	1,783,230
M*	51	0.0000	0			335,060	1,460,690		1,795,750	1,795,230	1,783,230
XCH	27	17.9102	199,370			5,499,670	0		5,699,040	5,699,040	0
XCO	17	53.9514	104,020			622,370	0		726,390	726,390	0
XCY	41	475.6459	903,720			2,277,270	0		3,180,990	3,180,990	0
XG	1	0.7828	12,190			60,380	0		72,570	72,570	0
XL	3	25.1400	46,300			133,380	0		179,680	179,680	0
XN	4	0.0000	0			0	0	104,510	104,510	104,510	0
XNP	4	0.8838	20,630			222,090	0		242,720	242,720	0
XO	2	0.0000	0			0	0	33,500	33,500	33,500	0
XU	2	6.0000	15,000			0	0	23,790	38,790	38,790	0
XV	119	264.4891	1,171,400			16,957,380	0	133,570	18,262,350	18,262,350	0
X*	220	844.8032	2,472,630			25,772,540	0	295,370	28,540,540	28,540,540	0
TOTAL:	14,227	281,573.1555	22,519,650	21,445,100	391,294,640	164,668,520	1,551,740	158,008,200	738,042,750	358,751,960	316,953,037