

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Wharton County Junior College District

979-532-4560

Taxing Unit Name

Phone (area code and number)

911 Boling Hwy Wharton TX 77488

wcjc.edu

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 9,465,484,612
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 9,465,484,612
4.	Prior year total adopted tax rate.	\$ 0.13280 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values: \$ 10,722,051 B. Prior year values resulting from final court decisions: - \$ 9,669,545 C. Prior year value loss. Subtract B from A.³ </div>	\$ 1,052,506
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,052,506

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 9,466,537,118
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,346,285 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,451,226 C. Value loss. Add A and B. ⁶	\$ 3,797,511
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 29,047,248 B. Current year productivity or special appraised value: - \$ 1,873,341 C. Value loss. Subtract B from A. ⁷	\$ 27,173,907
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 30,971,418
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 9,435,565,700
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 12,530,431
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 9,196
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 12,539,627
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 10,037,932,435 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 10,037,932,435

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 375,600,859 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 375,600,859	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 10,413,533,294
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 744,709,431
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 744,709,431
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 9,668,823,863
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.12969 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.13280 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,466,537,118
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 12,571,561
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 9,159 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 9,159 E. Add Line 31 to 32D.	\$ 12,580,720
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,668,823,863
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.13011 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100

²⁵ (Reserved for expansion)²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.13011 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.00000 /\$100 C. Add Line 41B to Line 40.	\$ 0.13011 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.14051 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.00000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 % B. Enter the prior year actual collection rate. 99.00 % C. Enter the 2023 actual collection rate. 100.00 % D. Enter the 2022 actual collection rate. 101.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,413,533,294
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.00000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.14051 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.00000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.00000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,413,533,294
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.12969 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.12969 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.14051 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.14051 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,413,533,294
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.14051 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.13312 /\$100 \$ 0.00000 /\$100 \$ 0.13312 /\$100 \$ 0.13280 /\$100 \$ 0.00032 /\$100 \$ 9,388,062,890 \$ 30,041
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.12831 /\$100 \$ 0.00000 /\$100 \$ 0.12831 /\$100 \$ 0.12770 /\$100 \$ 0.00061 /\$100 \$ 8,119,463,619 \$ 49,528
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.13104 /\$100 \$ 0.00000 /\$100 \$ 0.13104 /\$100 \$ 0.12985 /\$100 \$ 0.00119 /\$100 \$ 6,700,845,409 \$ 79,740
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.00000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.14051 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1)-(a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.13011 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,413,533,294
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.00480 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.00000 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.13280 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,435,565,700
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 9,668,823,863
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.00000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.14051 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.12969 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate \$ 0.14051 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 0.00000 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

**print
here** ➔

Cindy Hernandez

Printed Name of Taxing Unit Representative

**sign
here** ➔

Taxing Unit Representative

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

WCJC 2025 Tax Calculation

1. 2024 Total Taxable Value

Wharton	6,719,636,378
Fort Bend	2,745,848,234
Total	9,465,484,612

2. 2024 Tax Ceilings

Wharton	-
Fort Bend	-
Total	-

5A. Original ARB values

Wharton	-
Fort Bend	10,722,051
Total	10,722,051

5B. 2024 values resulting from ARB

Wharton	-
Fort Bend	9,669,545
Total	9,669,545

10A. 2024 Absolute Exemptions

Wharton	1,346,285
Fort Bend	-
Total	1,346,285

10B. 2024 Partial Exemptions

Wharton	2,052,488
Fort Bend	398,738
Total	2,451,226

11A. 2024 Ag Market Value

Wharton	26,877,056
Fort Bend	2,170,192
Total	29,047,248

11B. 2024 Ag Productivity

Wharton	1,846,211
Fort Bend	27,130
Total	1,873,341

18A. 2025 Certified Taxable Values

Wharton	7,184,154,894
Fort Bend	2,853,777,541
Total	10,037,932,435

19A. 2025 Taxable Value of Properties Under Protest

Wharton	348,096,107
Fort Bend	27,504,752
Total	375,600,859

20. 2025 Tax Ceilings

Wharton	-
---------	---

Fort Bend	-
Total	-

22. 2025 Total Taxable Value

Wharton	7,532,251,001
Fort Bend	2,881,282,293
Total	10,413,533,294

24. 2025 New Improvements

Wharton	688,264,705
Fort Bend	56,444,726
Total	744,709,431

	CERTIFIED	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (33,059)	(Count) (7)	(Count) (33,066)
Land HS Value	405,538,148	0	405,538,148
Land NHS Value	574,613,249	137,791	574,751,040
Land Ag Market Value	3,273,435,530	6,134,718	3,279,570,248
Land Timber Market Value	0	0	0
Total Land Value	4,253,586,927	6,272,509	4,259,859,436
Improvement HS Value	2,063,765,505	0	2,063,765,505
Improvement NHS Value	2,915,585,504	265,417	2,915,850,921
Total Improvement	4,979,351,009	265,417	4,979,616,426
Market Value	9,232,937,936	6,537,926	9,239,475,862
BUSINESS PERSONAL PROPERTY	(3,962)	(2)	(3,964)
Market Value	1,234,407,151	1,464,282	1,235,871,433
OIL & GAS / MINERALS	(11,263)	(0)	(11,263)
Market Value	96,307,038	0	96,307,038
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (48,284)	(Total Count) (9)	(Total Count) (48,293)
TOTAL MARKET	10,563,652,125	8,002,208	10,571,654,333
Ag Productivity	189,690,049	727,586	190,417,635
Ag Loss (-)	3,083,745,481	5,407,132	3,089,152,613
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	7,479,906,644	2,595,076	7,482,501,720
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	96,727,523	0	96,727,523
CB CAP Limitation Value (-)	35,588,706	0	35,588,706
NET APPRAISED VALUE	7,347,590,415	2,595,076	7,350,185,491
Total Exemption Amount	630,549,113	0	630,549,113
NET TAXABLE	6,717,041,302	2,595,076	6,719,636,378
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	6,717,041,302	2,595,076	6,719,636,378
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	6,717,041,302	2,595,076	6,719,636,378

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$8,923,677.11 = 6,719,636,378 * (0.132800 / 100)

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (32,907)	(Count) (326)	(Count) (33,233)
Land HS Value	419,906,215	4,200,264	424,106,479
Land NHS Value	562,624,281	20,058,623	582,682,904
Land Ag Market Value	3,437,628,286	18,699,324	3,456,327,610
Land Timber Market Value	0	0	0
Total Land Value	4,420,158,782	42,958,211	4,463,116,993
Improvement HS Value	2,145,297,498	25,652,263	2,170,949,761
Improvement NHS Value	3,440,141,894	74,677,125	3,514,819,019
Total Improvement	5,585,439,392	100,329,388	5,685,768,780
Market Value	10,005,598,174	143,287,599	10,148,885,773
BUSINESS PERSONAL PROPERTY	(3,508)	(213)	(3,721)
Market Value	1,106,853,330	237,201,020	1,344,054,350
OIL & GAS / MINERALS	(11,768)	(115)	(11,883)
Market Value	53,674,940	23,980,810	77,655,750
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (48,183)	(Total Count) (654)	(Total Count) (48,837)
TOTAL MARKET	11,166,126,444	404,469,429	11,570,595,873
Ag Productivity	212,124,836	1,263,740	213,388,576
Ag Loss (-)	3,225,503,450	17,435,584	3,242,939,034
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	7,940,622,994	387,033,845	8,327,656,839
	95.1%	4.9%	100.0%
HS CAP Limitation Value (-)	72,442,511	706,772	73,149,283
CB CAP Limitation Value (-)	39,164,806	3,414,346	42,579,152
NET APPRAISED VALUE	7,829,015,677	382,912,727	8,211,928,404
Total Exemption Amount	644,860,783	4,547,393	649,408,176
NET TAXABLE	7,184,154,894	378,365,334	7,562,520,228
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	7,184,154,894	378,365,334	7,562,520,228
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	7,184,154,894	378,365,334	7,562,520,228

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$9,657,338.33 = 7,562,520,228 * (0.127700 / 100)

378,365,334.00 ×
0.92 =
348,096,107.28 *

COUNTY JR COLLEGE
Exemptions

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	0	0	0	0	0	0
HS-Prorated	0	28	0	0	0	28
OV65-Local	39,738,927	4,096	210,000	21	39,948,927	4,117
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	3,751,458	393	20,000	2	3,771,458	395
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	2,297,003	243	30,000	3	2,327,003	246
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DPS-Local	40,000	4	0	0	40,000	4
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	38,836,019	150	0	0	38,836,019	150
DVHS-Prorated	507,672	3	0	0	507,672	3
DVHSS	812,170	4	0	0	812,170	4
DVHSS-Prorated	0	0	0	0	0	0
FRSS	766,348	3	0	0	766,348	3
Subtotal for Homestead Exemptions	86,749,597	4,924	260,000	26	87,009,597	4,950
Disabled Veterans Exemptions						
DV1	370,500	43	5,000	1	375,500	44
DV2	378,000	39	7,500	1	385,500	40
DV3	558,621	53	0	0	558,621	53
DV4	1,271,029	160	0	0	1,271,029	160
Subtotal for Disabled Veterans Exemptions	2,578,150	295	12,500	2	2,590,650	297
Special Exemptions						
AB	0	5	0	1	0	6
FR	0	8	0	2	0	10
HT	0	1	0	0	0	1
PC	95,339,954	21	4,271,050	3	99,611,004	24
SO	210,224	9	0	0	210,224	9
Subtotal for Special Exemptions	95,550,178	44	4,271,050	6	99,821,228	50

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Absolute Exemptions						
EX	433,681,063	675	0	0	433,681,063	675
EX-Prorated-PRORATED	190,327	4	0	0	190,327	4
EX-Prorated	0	0	0	0	0	0
Exempt UD	17,052,750	27	0	0	17,052,750	27
EX-XF	1,128,790	1	0	0	1,128,790	1
EX-XF-PRORATED	0	0	0	0	0	0
EX-XU	65,382	1	0	0	65,382	1
EX-XU-PRORATED	0	0	0	0	0	0
EX-XV	7,095,683	15	0	0	7,095,683	15
EX-XV-PRORATED	0	0	0	0	0	0
EX366	768,863	4,311	3,843	8	772,706	4,319
Subtotal for Absolute Exemptions	459,982,858	5,034	3,843	8	459,986,701	5,042
Total:	644,860,783	10,297	4,547,393	42	649,408,176	10,339

New Value

Total New Market Value: \$688,548,125

Total New Taxable Value: \$688,264,705

JETI

Chapter 313

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX	Exempt	9	217,495
EX-XF	11.183 Assisting ambulatory health care centers	1	1,128,790
Absolute Exemption Value Loss:		10	1,346,285

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DP	Disability	3	30,000
DV4	Disabled Veterans 70% - 100%	7	84,000
DVHS	Disabled Veteran Homestead	7	1,213,488
HS	Homestead	180	0
OV65	Over 65	71	705,000
OV65S	OV65 Surviving Spouse	2	20,000
Partial Exemption Value Loss:		270	2,052,488
Total NEW Exemption Value			3,398,773

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			3,398,773

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
211	26,877,056	1,846,211	-25,030,845

New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	8,010	215,335	4,348	203,818
A & E	9,457	226,585	4,158	214,737

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
654	404,469,429	351,924,707	331,791,346

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	14,520		34,007,927	2,373,509,614	2,231,870,882
B	Multifamily Residential	125		2,534,017	58,866,441	57,300,291
C1	Vacant Lots and Tracts	4,043		39,530	129,691,178	122,460,048
D1	Qualified Open-Space Land	10,628	617,940.88	95,925	3,437,948,863	212,303,640
D2	Farm or Ranch Improvements on Qualified	1,751		2,018,184	27,991,630	27,743,365
E	Rural Land,Not Qualified for Open-Space Land	4,067		6,405,245	733,459,342	695,515,537
F1	Commercial Real Property	1,449		5,558,679	462,445,565	461,958,992
F2	Industrial Real Property	78		630,948,981	2,321,745,989	2,232,983,136
G1	Oil and Gas	7,867		0	53,372,010	42,060,330
J2	Gas Distribution Systems	2		0	222,310	222,310
J3	Electric Companies (including Co-ops)	17		0	65,982,292	65,982,292
J4	Telephone Companies (including Co-ops)	86		0	9,317,982	9,317,982
J5	Railroads	14		0	35,692,900	35,692,900
J6	Pipelines	150		0	323,081,140	316,972,013
J7	Cable Companies	9		0	1,046,547	1,046,547
L1	Commercial Personal Property	2,060		0	226,858,935	226,648,711
L2	Industrial and Manufacturing Personal Property	642		0	398,554,290	398,086,316
M1	Mobile Homes	602		5,392,512	18,285,355	17,862,482
S	Special Inventory	25		0	27,565,405	27,565,405
XB	Income Producing Tangible Personal	486		0	533,573	0
XC	Mineral Interest Valued Under \$500(§11.146)	3,881		0	278,820	0
XF	Assisting Ambulatory Health Care Centers	1		0	1,128,790	0
XG	Primarily Performing Charitable Functions (§11.	1		0	544,407	456,407
XU	MiscellaneousExemptions (§11.23)	1		0	65,382	0
XV	Other Totally Exempt Properties (including	727	29.01	83,524	457,937,684	105,308
Totals:			617,969.89	687,084,524	11,166,126,444	7,184,154,894

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	96		0	27,484,287	26,648,597
B	Multifamily Residential	8		0	9,543,434	9,508,133
C1	Vacant Lots and Tracts	49		0	2,842,372	2,277,463
D1	Qualified Open-Space Land	75	3,528.41	0	18,699,324	1,263,740
D2	Farm or Ranch Improvements on Qualified	9		37,696	205,032	199,508
E	Rural Land,Not Qualified for Open-Space Land	42		0	11,509,828	11,135,763
F1	Commercial Real Property	88		1,425,905	71,620,592	71,549,503
F2	Industrial Real Property	1		0	1,382,730	1,382,730
G1	Oil and Gas	115		0	23,980,810	21,473,770
J2	Gas Distribution Systems	9		0	5,064,990	5,064,990
J3	Electric Companies (including Co-ops)	19		0	123,492,460	123,492,460
J4	Telephone Companies (including Co-ops)	19		0	6,626,010	6,626,010
J6	Pipelines	23		0	33,100,120	33,100,120
J7	Cable Companies	7		0	3,033,940	3,033,940
L1	Commercial Personal Property	84		0	25,406,010	25,406,010
L2	Industrial and Manufacturing Personal Property	44		0	40,473,647	36,202,597
XB	Income Producing Tangible Personal	8		0	3,843	0
Totals:			3,528.41	1,463,601	404,469,429	378,365,334

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	14,616		34,007,927	2,400,993,901	2,258,519,479
B	Multifamily Residential	133		2,534,017	68,409,875	66,808,424
C1	Vacant Lots and Tracts	4,092		39,530	132,533,550	124,737,511
D1	Qualified Open-Space Land	10,703	621,469.29	95,925	3,456,648,187	213,567,380
D2	Farm or Ranch Improvements on Qualified	1,760		2,055,880	28,196,662	27,942,873
E	Rural Land,Not Qualified for Open-Space Land	4,109		6,405,245	744,969,170	706,651,300
F1	Commercial Real Property	1,537		6,984,584	534,066,157	533,508,495
F2	Industrial Real Property	79		630,948,981	2,323,128,719	2,234,365,866
G1	Oil and Gas	7,982		0	77,352,820	63,534,100
J2	Gas Distribution Systems	11		0	5,287,300	5,287,300
J3	Electric Companies (including Co-ops)	36		0	189,474,752	189,474,752
J4	Telephone Companies (including Co-ops)	105		0	15,943,992	15,943,992
J5	Railroads	14		0	35,692,900	35,692,900
J6	Pipelines	173		0	356,181,260	350,072,133
J7	Cable Companies	16		0	4,080,487	4,080,487
L1	Commercial Personal Property	2,144		0	252,264,945	252,054,721
L2	Industrial and Manufacturing Personal Property	686		0	439,027,937	434,288,913
M1	Mobile Homes	602		5,392,512	18,285,355	17,862,482
S	Special Inventory	25		0	27,565,405	27,565,405
XB	Income Producing Tangible Personal	494		0	537,416	0
XC	Mineral Interest Valued Under \$500(§11.146)	3,881		0	278,820	0
XF	Assisting Ambulatory Health Care Centers	1		0	1,128,790	0
XG	Primarily Performing Charitable Functions (§11.	1		0	544,407	456,407
XU	MiscellaneousExemptions (§11.23)	1		0	65,382	0
XV	Other Totally Exempt Properties (including	727	29.01	83,524	457,937,684	105,308
Totals:			621,498.3	688,548,125	11,570,595,873	7,562,520,228

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3711471	GULFSTAR POWER LLC	\$537,728,260	\$537,728,260
2	3705012	COLORADO BEND II POWER LLC	\$428,562,158	\$362,262,208
3	3710969	RED TAILED HAWK SOLAR LLC	\$315,219,600	\$315,219,600
4	3714554	HECATE ENERGY RAMSEY LLC	\$269,737,280	\$269,737,280
5	3709933	DANISH FIELDS SOLAR LLC	\$251,182,890	\$251,182,890
6	3713463	Bernard Creek Solar Phase 1	\$202,298,570	\$202,298,570
7	3479274	CENTERPOINT ENERGY HOUSTON	\$115,705,130	\$115,705,130
8	3710959	PRAIRIE SWITCH WIND LLC	\$113,642,400	\$113,642,400
9	3696752	GULF SOUTH PIPELINE CO LP	\$112,640,016	\$112,640,016
10	3713561	COLORADO BEND I POWER LLC	\$84,604,580	\$63,394,377
11	3717494	NAN YA PLASTICS CORP USA	\$48,485,490	\$48,339,540
12	3702250	AEP TEXAS INC	\$45,572,300	\$45,572,300
13	3717488	ENTERPRISE TEXAS PIPELINE LLC	\$40,220,700	\$40,220,700
14	3699353	TENNESSEE GAS PIPELINE CO	\$39,719,740	\$39,719,740
15	3713596	JM EAGLE	\$39,490,270	\$39,372,110
16	3699888	GRAY OAK PIPELINE LLC	\$37,807,320	\$36,040,141
17	3713639	MATTERHORN EXPRESS PIPELINE LLC	\$37,926,040	\$34,168,795
18	3710063	PIERCE RANCH GP	\$88,139,812	\$30,619,146
19	3714563	GULFSTAR POWER LLC - SOLAR	\$26,931,110	\$26,931,110
20	3713622	ENTERPRISE TEXAS PIPELINE LLC (PP)	\$25,866,720	\$25,842,920
Total			\$2,861,480,386	\$2,710,637,233



COUNTY TAX ASSESSOR-COLLECTOR

Fort Bend County, Texas

Carmen P. Turner, MPA, PCC, CTOP
County Tax Assessor-Collector


(281) 341-3710
Fax (832) 471-1830
www.fbctx.gov

SUBMISSION OF 2025 TAX YEAR APPRAISAL ROLL AND NEW PROPERTY VALUE

I, Carmen P. Turner, Tax Assessor Collector for **Wharton County Jr College** submit the following information from the 2025 Certified Appraisal Roll for your review:

- Taxable Value of New Property is \$56,444,726
- Appraised Value of All Property is \$4,300,033,699
- Taxable Value of All Property is \$2,853,777,541

Please record receipt of the above information into the minutes of your next meeting.



Carmen P. Turner, MPA
Fort Bend County Tax Assessor/Collector

8/4/25

Date



Office of the Chief Appraiser

Fort Bend Central Appraisal District
2801 B.F. Terry Blvd.
Rosenberg, TX 77471-5600
281.344.8623

Appraisal Review Board Fort Bend County, Texas

Order Approving Appraisal Records

After review of the appraisal records of the Fort Bend Central Appraisal District and hearing and determining all or substantially all taxpayer protests and all taxing unit challenges which were properly brought before the Appraisal Review Board in accordance with the Texas Property Tax Code, the Board, with a quorum present, has determined that the appraisal records should be approved as changed by Board orders duly submitted to the Chief Appraiser.

It is therefore ordered that the appraisal records, as changed, are approved and constitute the appraisal roll for the Fort Bend Central Appraisal District for the tax year 2025.

The approved appraisal records are attached to this Order and are incorporated herein by reference the same as if fully copied and set forth at length.

Total Value for J01 Wharton County Jr College

Total Market Value	\$4,300,033,699
Total Assessed Value	\$2,934,761,130
Total Net Taxable Value	\$2,853,777,541
Freeze Adjusted Taxable	N/A

Signed this 11th day of July, 2025

Cheryl Harper
Appraisal Review Board Chairman
Fort Bend County, Texas



Office of the Chief Appraiser

Fort Bend Central Appraisal District
2801 B.F. Terry Blvd.
Rosenberg, TX 77471-5600
281.344.8623

Fort Bend County, Texas

Certification Statement:

In accordance with and pursuant to Tax Code Section 26.01, on this 17 day of July, I, Jordan T. Wise, Chief Appraiser for the Fort Bend Central Appraisal District, do hereby certify to the tax assessor for Wharton County Jr College the appraisal roll and other required information for Wharton County Jr College.

The value of all property in, J01 - Wharton County Jr College as shown by the certified appraisal roll for 2025, after being submitted to and approved by the appraisal review board is:

Total Market Value	\$4,300,033,699
--------------------	-----------------

Total Assessed Value	\$2,934,761,130
----------------------	-----------------

Witness my hand, July 17, 2025

Jordan T. Wise

Jordan T. Wise

Chief Appraiser



Office of the Chief Appraiser

Fort Bend Central Appraisal District
2801 B.F. Terry Blvd.
Rosenberg, TX 77471-5600
281.344.8623

Fort Bend County, Texas

CERTIFICATION OF 2025 APPRAISAL ROLL

FOR: J01 - Wharton County Jr College

In accordance with and pursuant to Tax Code Section 26.01, on this 17 day of July, I, Jordan T. Wise, Chief Appraiser for the Fort Bend Central Appraisal District, do hereby certify to the tax assessor for Wharton County Jr College the appraisal roll, and other required information for Wharton County Jr College.

2025 Appraisal Roll:

Total Market Value	\$4,300,033,699
Total Assessed Value	\$2,934,761,130
Total Taxable Value	\$2,853,777,541
Freeze Adjusted Taxable	N/A
Number of Certified Accounts	13,461

Jordan T. Wise

Jordan T. Wise
Chief Appraiser

July 17, 2025

Date



Office of the Chief Appraiser

Fort Bend Central Appraisal District
2801 B.F. Terry Blvd.
Rosenberg, TX 77471-5600
281.344.8623

Fort Bend County, Texas

Chief Appraiser's Reasonable Estimate of Value for Property Under Review as of 2025 Appraisal Roll Certification

On July 11, 2025, the Appraisal Review Board of Fort Bend County, Texas, met to approve the appraisal records for tax year 2025. At the time of certification 98.40% of the roll value was approved leaving 1.60% of the value still under review. Under Section 26.01 of the Texas Property Tax Code, the chief appraiser must give a reasonable estimate of value for the properties still under review.

For J01 Wharton County Jr College, the district's full certified appraised value is as follows:

Market Value \$4,300,033,699
Taxable Value \$2,853,777,541

A reasonable estimate of value for the properties still under review is as follows:

Number of Under Review Accounts	404	Estimated Value Adjusted for ARB Action	
Market value is	\$72,950,596	<u>Market Value</u>	\$69,303,066
Taxable Value is	\$28,952,370	<u>Taxable Value</u>	\$27,504,752
Freeze Adjusted Taxable Value	<u>N/A</u>	<u>Freeze Adjusted</u>	<u>N/A</u>

I, the undersigned, the duly selected chief appraiser of Fort Bend Central Appraisal District, do hereby certify this to be a reasonable estimate of value of the property still under protest for 2025.

Witness my hand, July 17, 2025.

A handwritten signature in black ink that reads "Jordan T. Wise".

Jordan T. Wise

Chief Appraiser

Effective Tax Rate Report

Tax Year: 2025

Taxing Unit: J01 - Wharton County Jr College

NEW EXEMPTIONS:

	COUNT	2024 ABSOLUTE EX VALUES	2025 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	7	\$0	
NEW HS EXEMPTIONS	138		\$0
NEW PRO EXEMPTIONS	0		\$0
NEW OA EXEMPTIONS	41		\$330,738
NEW DP EXEMPTIONS	2		\$20,000
NEW DV1 EXEMPTIONS	0		\$0
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	1		\$12,000
NEW DV4 EXEMPTIONS	3		\$36,000
NEW DVX EXEMPTIONS	0		\$0
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$0
PARTIAL EX TOTAL	(+)	\$398,738
2024 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2025	(=)	\$398,738

NEW ANNEXED PROPERTY:

	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	0	\$0	\$0
IMPROVEMENT SEGMENTS	0	\$0	
LAND SEGMENTS	0	\$0	
MINERAL	0	\$0	
OTHER	0	\$0	

TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:	\$0
--	-----

NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	8
2024 MARKET	\$2,170,192
2025 USE	(-) \$27,130
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$2,143,062 (\$2,143,062 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE ¹	NEW CURRENT TAXABLE ²
NEW IMPROVEMENTS	277	\$75,289,806	\$46,985,049
RESIDENTIAL	254	\$73,647,828	\$46,147,328
COMMERCIAL	6	\$1,188,266	\$571,231

OTHER	17	\$453,712	\$266,490
NEW ADDITIONS	207	\$71,186,431	\$4,708,429
RESIDENTIAL	201	\$70,969,128	\$4,644,364
COMMERCIAL	0	\$0	\$0
OTHER	6	\$217,303	\$64,065
PERCENT COMPLETION CHANGED	44	\$18,824,566	\$4,700,507
TOTAL NEW PERSONAL VALUE	1	\$50,740	\$50,740
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0

TOTALS:		\$165,351,543	\$56,444,726
NEW IMPROVEMENT CURRENT MARKET		\$46,985,049	

2024 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$2,745,848,234
2024 OA DP FROZEN TAXABLE	\$0
2024 TAX RATE	0.1328
2024 OA DP TAX CEILING	\$0

2025 CERTIFIED TAXABLE	\$2,853,777,541
2025 TAXABLE UNDER PROTEST	\$28,952,370
2025 OA FROZEN TAXABLE	\$0
2025 DP FROZEN TAXABLE	\$0
2025 TRANSFERRED OA FROZEN TAXABLE	\$0
2025 TRANSFERRED DP FROZEN TAXABLE	\$0
2025 OA FROZEN TAXABLE UNDER PROTEST	\$0
2025 DP FROZEN TAXABLE UNDER PROTEST	\$0
2025 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	\$0
2025 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	\$0
2025 APPRAISED VALUE	\$2,966,434,766
2025 OA DP TAX CEILING	\$0

1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

2024 total taxable value.	1. \$2,745,848,234
2024 tax ceilings.	2. \$0
2024 total adopted tax rate.	4. 0.132800
a. 2024 M&O tax rate.	a. 0.132800
b. 2024 I&S tax rate.	+b. 0.000000
2024 taxable value of property in territory deannexed after Jan. 1, 2024.	7. \$0
2024 taxable value lost because property first qualified for an exemption in 2025.	8. \$398,738
a. Absolute exemptions.	a. \$0
b. Partial exemptions.	+b. \$398,738
2024 taxable value lost because property first qualified for agricultural appraisal (1 - d or 1 - d - 1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2025.	9. \$2,143,062
a. 2024 market value.	a. \$2,170,192
b. 2025 productivity or special appraisal value.	-b. \$27,130
2025 certified taxable.	\$2,853,777,541
2025 tax ceilings.	18. \$0
Total 2025 taxable value of properties in territory annexed after Jan.1, 2024.	20. \$0
Total 2025 taxable value of new improvements and new personal property	21. \$56,444,726
* 2024 Values as of Supplement 12.	

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2025 As of: Certification

J01 - Wharton County Jr College (ARB Approved Totals)

Number of Properties: 13461

Land Totals

Land - Homesite	(+)	\$514,327,406		
Land - Non Homesite	(+)	\$431,173,025		
Land - Ag Market	(+)	\$1,093,072,406		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$2,038,572,837	(+)	\$2,038,572,837

Improvement Totals

Improvements - Homesite	(+)	\$1,239,567,356		
Improvements - Non Homesite	(+)	\$467,736,292		
Total Improvements	(=)	\$1,707,303,648	(+)	\$1,707,303,648

Other Totals

Personal Property (474)		\$553,902,040	(+)	\$553,902,040
Minerals (522)		\$128,962	(+)	\$128,962
Autos (1)		\$126,212	(+)	\$126,212
Total Market Value			(=)	\$4,300,033,699
Total Homestead Cap Adjustment (1641)			(-)	\$87,926,739
Total Circuit Breaker Limit Cap Adjustment (758)			(-)	\$62,148,163
Total Exempt Property (865)			(-)	\$142,199,180

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$1,093,072,406		
Ag Use (2351)	(-)	\$20,073,919		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$1,072,998,487	(-)	\$1,072,998,487
Total Assessed			(=)	\$2,934,761,130

Exemptions

(HS Assd 1,316,626,094)

(HS) Homestead Local (4204)	(+)	\$0		
(HS) Homestead State (4204)	(+)	\$0		
(O65) Over 65 Local (1409)	(+)	\$13,425,240		
(O65) Over 65 State (1409)	(+)	\$0		
(DP) Disabled Persons Local (115)	(+)	\$1,100,345		
(DP) Disabled Persons State (115)	(+)	\$0		
(DV) Disabled Vet (116)	(+)	\$1,250,412		
(DVX) Disabled Vet 100% (84)	(+)	\$34,027,585		
(DVXSS) DV 100% Surviving Spouse (8)	(+)	\$2,434,773		
(FRSS) First Responder Surviving Spouse (2)	(+)	\$814,967		
(SOL) Solar (4)	(+)	\$158,826		
(AUTO) Lease Vehicles Ex (5)	(+)	\$348,512		
(HB366) House Bill 366 (80)	(+)	\$84,899		
(PC) Pollution Control (2)	(+)	\$27,338,030		
Total Exemptions	(=)	\$80,983,589	(-)	\$80,983,589
Net Taxable (Before Freeze)			(=)	\$2,853,777,541

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2025 As of: Certification

J01 - Wharton County Jr College (Under ARB Review Totals)

Number of Properties: 404

Land Totals

Land - Homesite	(+)	\$4,318,400		
Land - Non Homesite	(+)	\$17,765,898		
Land - Ag Market	(+)	\$27,662,379		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$49,746,677	(+)	\$49,746,677

Improvement Totals

Improvements - Homesite	(+)	\$10,366,659		
Improvements - Non Homesite	(+)	\$6,244,229		
Total Improvements	(=)	\$16,610,888	(+)	\$16,610,888

Other Totals

Personal Property (118)		\$3,054,251	(+)	\$3,054,251
Minerals (5)		\$39,910	(+)	\$39,910
Autos (48)		\$3,498,870	(+)	\$3,498,870
Total Market Value			(=)	\$72,950,596
Total Homestead Cap Adjustment (13)			(-)	\$1,117,370
Total Circuit Breaker Limit Cap Adjustment (37)			(-)	\$8,525,483
Total Exempt Property (4)			(-)	\$4,474,324

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$27,662,379		
Ag Use (38)	(-)	\$502,596		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$27,159,783	(-)	\$27,159,783
Total Assessed			(=)	\$31,673,636

Exemptions

(HS Assd 9,568,933)

(HS) Homestead Local (35)	(+)	\$0		
(HS) Homestead State (35)	(+)	\$0		
(O65) Over 65 Local (8)	(+)	\$80,000		
(O65) Over 65 State (8)	(+)	\$0		
(DP) Disabled Persons Local (1)	(+)	\$10,000		
(DP) Disabled Persons State (1)	(+)	\$0		
(DV) Disabled Vet (1)	(+)	\$12,000		
(SOL) Solar (11)	(+)	\$196,570		
(AUTO) Lease Vehicles Ex (16)	(+)	\$2,400,717		
(HB366) House Bill 366 (28)	(+)	\$21,979		
Total Exemptions	(=)	\$2,721,266	(-)	\$2,721,266
Net Taxable (Before Freeze)			(=)	\$28,952,370



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623

www.fbcad.org

2024-2025 Homestead Averages - Certification

Fort Bend County

Jurisdiction Code	J01	Description	Wharton County Jr College
	2024	2025	
Instances:	3959	4239	
Sum Of Market:	\$1,371,496,770	\$1,469,040,198	
Average Market:	\$346,425	\$346,553	
Sum Of Assessed	\$1,182,542,451	\$1,326,195,027	
Average Assessed:	\$298,697	\$312,856	

Roll Correction Penalty Report
J01 - Wharton County Jr College

No Roll Corrections found for this taxing unit.

Appeal Litigation Report - 2024

J01 - Wharton County Jr College

9 Accounts

Appeal Status:

Owner Name

Appelt Kristi & Brent
Davis Trevor T & Collette Lynn
Jesco Group Inc
Robertson Ronald & Barbara

Active Litigation Totals:

Active Litigation

QuickRef ID Property ID

R498331 8075-01-001-0440-906
R47600 0462-00-000-0280-906
R330820 0095-00-000-9333-906
R133315 1803-01-001-0070-906

4 Accounts

Cause

24-DCV-322040
24-DCV-318507
25-DCV-329942
24-DCV-321089

Certified Value

550,649
825,464
804,026
570,074

Final Value

2,750,213

Appeal Status:

Owner Name

Brazos Realty LLC
Newfirst National Bank
Prosperity Bank El Campo
SE Construction Inc
TSC Ventures LLC

Litigation Resolved Totals:

Litigation Resolved

QuickRef ID Property ID

R43634 0219-00-000-1400-906
R93328 5810-00-004-0060-906
R278016 6943-02-000-0020-906
R399717 0095-00-000-8638-906
R45101 0269-00-000-1630-906

5 Accounts

Cause

24-DCV-319299
24-DCV-319785
24-DCV-320799
24-DCV-321085
24-DCV-319120

Certified Value

5,958,750
373,846
850,000
1,845,000
1,694,455

Final Value

10,722,051

Wharton County Jr College Totals:

13,472,264

9,669,545

WHARTON COUNTY TAXING ENTITIES
2024 TAX RATES

ENTITY	TAX RATE	Breakdown	
		M&O	I&S
Wharton County- General Fund	0.31579	0.31579	0.00000
FMLR	0.03660	0.03660	0.00000
TOTAL COUNTY RATE	0.35239	0.35239	0.00000
WCJC	0.13280	0.13280	0.00000
Emergency District#1	0.04971	0.04971	0.00000
Emergency District#2(EB)	0.08797	0.08797	0.00000
Emergency District#3(Wh)	0.08367	0.08367	0.00000
Emergency District#4(EC)	0.06076	0.06076	0.00000
CB GrWater Cons Dist	0.00600	0.00600	0.00000
Boling Water	0.31000	0.31000	0.00000
EB Water	0.20464	0.20464	0.00000
Hungerford MUD	0.26431	0.26431	0.00000
Isaacson Mud	0.28911	0.28911	0.00000
Louise Water	0.15293	0.15293	0.00000
City of East Bernard	0.16449	0.16449	0.00000
City of El Campo	0.46006	0.29200	0.16806
City of Wharton	0.43663	0.09523	0.34140
WW Hospital Dist	0.21710	0.21710	0.00000
Boling ISD	1.05690	0.66690	0.39000
East Bernard ISD	0.98996	0.79470	0.19526
El Campo ISD	1.05270	0.75520	0.29750
Louise ISD	0.76740	0.76740	0.00000
Wharton ISD	1.03700	0.69060	0.34640

Oct. 2024

Distribution Summary Report

Deposit Date from 10/1/2024 to 7/24/2025 and Tax Units = {multiple} and Tax Year = 2024

Type	Gen Operating	Interest Sinking	Special 1	Total
COLL - WHARTON CO JR COLLEGE				
Current				
Levy	8,714,359.87	0.00	0.00	8,714,359.87
Ag Levy	1,141.28	0.00	0.00	1,141.28
Interest	8,825.80	0.00	0.00	8,825.80
Penalty	28,253.72	0.00	0.00	28,253.72
LateAg	1,310.43	0.00	0.00	1,310.43
Rendition Penalty	5,720.47	0.00	0.00	5,720.47
Rendition Penalty Admin Fee	(286.23)	0.00	0.00	(286.23)
VIT Overage Payment	2,924.59	0.00	0.00	2,924.59
Recalc Refund	(72,628.37)	0.00	0.00	(72,628.37)
Recalc Refund P&I	(217.01)	0.00	0.00	(217.01)
Recalc Late Ag Refund	(394.21)	0.00	0.00	(394.21)
Recalc Rendition Pen Admin Fee	1.99	0.00	0.00	1.99
Recalc Rendition Pen Refund	(39.81)	0.00	0.00	(39.81)
Current	8,688,972.52	0.00	0.00	8,688,972.52
Delinquent				
Levy	92,962.23	0.00	0.00	92,962.23
Ag Levy	17,276.15	0.00	0.00	17,276.15
Interest	18,868.84	0.00	0.00	18,868.84
Penalty	10,092.93	0.00	0.00	10,092.93
Rendition Penalty	90.01	0.00	0.00	90.01
Rendition Penalty Admin Fee	(4.49)	0.00	0.00	(4.49)
Recalc Refund	(9,195.96)	0.00	0.00	(9,195.96)
Recalc Refund P&I	(89.48)	0.00	0.00	(89.48)
Delinquent	130,000.23	0.00	0.00	130,000.23
Distribution Total	8,818,972.75	0.00	0.00	8,818,972.75

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TNT - PERCENTAGE COLLECTIONS REPORT

Tax Year = 2024

TAXING UNIT YEAR	TAXES IMPOSED	CURRENT TAX COLLECTIONS	CURRENT P&I COLLECTIONS	DELINQUENT TAX COLLECTIONS	DELINQUENT P&I COLLECTIONS	TOTAL COLLECTIONS	% OF COLL
SEL - EL CAMPO I.S.D.							
2024	18,734,642.69	18,037,270.17	73,855.22	404,218.30	120,609.77	18,635,953.46	99.47%
2023	15,765,193.85	15,266,854.63	97,101.02	416,721.00	145,914.75	15,926,591.40	101.02%
2022	16,323,055.45	15,927,729.69	81,310.33	469,971.75	120,226.72	16,599,238.49	101.69%
ED1 - WHARTON CO EMERG DIST#1							
2024	3,306,070.72	3,192,744.41	12,177.52	71,674.75	16,014.05	3,292,610.73	99.59%
2023	2,662,869.85	2,576,992.88	12,208.30	60,193.93	15,919.51	2,665,314.62	100.09%
2022	2,385,854.44	2,319,086.25	10,380.93	68,764.19	15,687.43	2,413,918.80	101.17%
ED2 - EMERG SERVICES DIST#2							
2024	515,873.89	500,521.75	2,042.32	10,198.49	2,320.27	515,082.83	99.84%
2023	475,649.35	465,017.32	2,497.75	11,489.56	2,658.13	481,662.76	101.26%
2022	443,079.54	434,118.32	1,862.58	6,726.06	1,854.18	444,561.14	100.33%
FMLR - FMLR							
2024	2,303,701.45	2,221,472.40	8,919.71	58,169.30	14,225.86	2,302,787.27	99.96%
2023	1,981,584.46	1,914,959.11	9,476.15	54,083.37	16,651.57	1,995,170.20	100.68%
2022	1,905,770.32	1,849,436.29	8,763.16	60,422.05	18,400.62	1,937,022.12	101.63%
WHUN - HUNGERFORD M.U.D.#1							
2024	66,426.65	60,843.68	620.97	2,744.36	738.55	64,947.56	97.77%
2023	63,898.89	59,214.09	408.60	2,697.33	803.49	63,123.51	98.78%
2022	62,187.21	57,388.36	445.10	5,164.51	5,645.73	68,643.70	110.38%
IMUD - ISAACSON M.U.D.							
2024	55,504.44	50,090.68	516.00	3,678.18	1,116.09	55,400.95	99.81%
2023	54,982.53	50,747.15	976.09	3,984.07	806.21	56,513.52	102.78%
2022	54,922.06	49,756.94	777.31	2,259.09	627.53	53,420.87	97.26%
COLL - WHARTON CO JR COLLEGE							
2024	8,927,598.14	8,620,403.04	33,520.00	195,909.14	45,090.77	8,894,922.95	99.63%
2023	7,112,226.86	6,881,324.21	32,964.61	171,566.03	48,023.46	7,133,878.31	100.30%
2022	6,603,683.99	6,417,232.05	28,694.41	193,006.11	49,202.69	6,688,135.26	101.27%
SLU - LOUISE I.S.D.							
2024	3,173,250.49	3,053,170.62	8,620.15	59,517.26	16,845.41	3,138,153.44	98.89%
2023	3,083,037.84	2,988,214.37	7,142.66	75,288.17	24,253.20	3,094,898.40	100.38%
2022	3,665,836.09	3,570,265.16	15,236.11	150,087.84	34,897.76	3,770,486.87	102.85%