

GONZALES CENTRAL APPRAISAL DISTRICT

2021 ANNUAL REPORT

Introduction

This report shall serve as the annual report for Gonzales Central Appraisal District (District). This report provides information concerning appraisal activities for the year including: general information about the District; District budget; taxing entities in the District and their market and taxable values; number and type of accounts appraised; appeals, arbitration, and litigation; and State review.

General Information

The District is a political subdivision of the State and was established in 1979 by the passage of Senate Bill 621. Prior to 1979 each taxing unit could have their own tax office and appraise properties using their own practices. A property owner could have a different value for his property from each taxing unit. Senate Bill 621 required each county to establish a central Appraisal District. A Tax Code was written that established appraisal standards, appeal procedures, and a regular review of each Appraisal District by a State agency.

The District is governed by a Board of Directors (Directors) who are elected by the elected officials of the voting taxing entities. The Directors appoint the Chief Appraiser, who manages the administrative and appraisal operations of the District. The Directors set policy, approve the budget, review expenditures, appoint the Appraisal Review Board (ARB), the Agricultural Advisory Appraisal Board and the Tax Payer Liaison Officer (if required). The Directors also establish the Districts office, contract of necessary services, adopt the Biennial Reappraisal Plan, and designate the Districts depository. In 2018 the Board of Directors changed the District's name to Gonzales Central Appraisal District to reflect the intent of Senate Bill 621.

The District is required to be managed by a professional staff whose appraisers have received training prescribed by the State and overseen by the Texas Department of Licensing and Regulation (TDLR). All appraisers are registered with TDLR and must complete courses and exams to qualify as a Registered Professional Appraiser (RPA) within five years from their date of registration, and fulfill continuing education requirements to maintain this designation.

The District is required to identify and appraise all property within its boundaries, administer exemptions and special appraisals. The District appraises residential, commercial, and business personal property at market value as of January 1, using mass appraisal standards and techniques in compliance with the Texas Property Tax Code, the International Association of Assessing Officers, and the Uniform Standards of Professional Appraisal Practice. The District employs Pritchard & Abbott, Inc., to appraise minerals, industrials, utilities, and personal property.

Appraisal District Budget

The Districts budget for 2021 was \$1,599,550 and it was adopted by the Directors on July 16, 2020. The 2021 budget was a 9.06% decrease from the 2020 budget.

Values per Entity

Gonzales County values are being heavily influenced by the Eagle Ford Shale oil and gas development. The following table shows the values of each taxing entity participating in the District.

ENTITY	2021 MARKET VALUE	2021 TAXABLE VALUE	2020 MARKET VALUE	2020 TAXABLE VALUE
GONZALES COUNTY	6,691,481,080	3,304,653,270	6,659,538,541	3,686,514,851
GONZALES ISD	3,518,190,240	1,733,939,680	3,382,744,509	1,798,835,909
NIXON-SMILEY CISD	1,778,818,980	788,339,030	1,920,728,352	105,747,1252
WAELDER ISD	692,160,750	248,047,819	583,059,390	176,699,836
CITY OF GONZALES	737,381,070	592,369,300	631,107,995	528,682,315
CITY OF NIXON	96,188,500	83,696,350	87,177,501	79,859,091
CITY OF SMILEY	20,357,890	14,939,630	16,108,761	12,188,610
CITY OF WAELDER	53,715,630	42,768,710	48,016,680	40,862,400
CUERO ISD	149,424,860	93,205,220	175,378,520	138,597,730
SHINER ISD	224,813,940	130,133,050	249,268,290	168,396,660
MOULTON ISD	211,993,930	111,527,412	221,578,720	132,468,202
YOAKUM ISD	111,713,820	72,076,360	122,896,980	89,709,940
GONZALES COUNTY ESD#1	6,687,116,430	3,298,823,680	6,655,654,441	3,681,113,411
GONZALES COUNTY ESD#2	6,687,116,430	3,298,823,680	6,655,654,441	3,681,113,411
GONZALES HEALTHCARE SYSTEMS	5,569,141,740	2,722,185,180	5,579,336,540	3,085,257,310
YOAKUM HOSPITAL DISTRICT	112,649,340	73,408,540	123,820,780	91,030,400
NIXON HOSPITAL DISTRICT	778,193,350	27,861,4500	704,229,831	27,0470,201
GONZALES COUNTY UWCD	5,452,494,440	2,561,932,200	5,299,704,541	2,747,254,761

Property Types Appraised

In 2021 the District had approximately 58,425 parcels. The number of parcels per major category is:

Residential	4,226
Commercial	686
Industrial	1,637
Mineral	29,900
Agricultural Land	9,008
Business Personal Property	716

Exemption Information

The District is responsible for the administration of all property tax exemptions granted. These exemptions include mandated homestead exemptions, optional homestead exemptions, over 65 exemptions, disability exemptions, disabled veteran exemptions, and 100% disabled exemptions. The most common exemption a property owner qualifies for is the Homestead Exemption (HS). In order to qualify for the homestead exemption, the property owner must own and reside in the residence on January 1 and the owner or spouse claims no other HS exemption. In January the District mails HS exemption applications to property owners who may qualify for this exemption. The application must be completed and returned to the District by April 30. A property owner may file a late HS application if it is filed no later than one year after the taxes become delinquent. A property owner who turns 65 any time during the year qualifies for the Over 65 exemption and can apply for the exemption anytime during the year after they turn 65. The following list is the taxing entities in the District and the Homestead/ Over 65/ Disabled Persons exemptions they offer.

Entity	2021 Tax Rate	2020 Tax Rate	Local Homestead Exemption
City of Gonzales	0.32520	0.35110	None
City of Nixon	0.38530	0.34500	None
City of Smiley	0.28990	0.35730	\$15,000/OV65/DP
City of Waelder	0.21080	0.22580	None
Gonzales County ESD#1	0.09980	0.09980	None

Gonzales County ESD#2	0.03000	0.02690	None
Gonzales County	0.439100	0.38390	None
Gonzales County Underground Water	0.005354	0.00500	None
Gonzales Healthcare	0.420000	0.32500	None
Nixon Hospital District	0.018300	0.01621	None
Yoakum Hospital District	0.185700	0.18280	None
Gonzales ISD	1.09270	1.09910	\$25,000/OV65/DP
Nixon - Smiley CISD	1.15000	1.14000	20%/\$25,000/OV65/DP
Waelder ISD	0.95310	1.06970	\$25,000/OV65/DP
Moulton ISD	1.161250	1.21990	20%/\$25,000/OV65/DP
Cuero ISD	1.63770	1.50640	\$25,000/OV65/DP
Shiner ISD	1.03476	1.03650	\$25,000/OV65/DP
Yoakum ISD	1.43340	1.43640	\$25,000/OV65/DP

Appeals, Arbitration and Litigation

During 2021 there were no appeals filed by taxing entities or taxpayers with regard to the certified appraisal rolls for any of the taxing entities. There are two (2) lawsuits still in litigation, and four (4) new lawsuit was filed. There were fifteen (15) requests for binding arbitration.

There were 2,960 protests filed by property owners or agents. The ARB heard 538 protests, and granted \$10,117,370 in value reduction through the protest hearings.

Lawsuits Filed in 2021:

1. CAUSE NO. 28097 – EAGLE FORD RV PARK LLC
ARB VALUE \$805,230.00
PROPERTY OWNER NO VALUE GIVEN
CASE DISMISSED BY PLAINTIFF'S NON-SUIT FILING NO LOSS OF VALUE
2. CAUSE NO. 28099 – CK & SONS LLC
ARB VALUE \$956,980.00
PROPERTY OWNER NO VALUE GIVEN
CASE DISMISSED BY PLAINTIFF'S NON-SUIT FILING NO LOSS OF VALUE
3. CAUSE NO. – PROSPERITY BANK
ARB VALUE \$723,400.00
PROPERTY OWNER 703,666.00
CASE DISMISSED BY PLAINTIFF'S MOTION FOR NON-SUIT NO LOSS OF VALUE
4. CAUSE NO. 28084 – HEB GROCERY CO
ARB VALUE \$4,852,360.00
PROPERTY OWNER \$3,925,842.00
STILL IN LITIGATION

Previous Lawsuits:

1. SCHROEDER THREE FAMILY TRUST VS. GCAD, P&A & PATRICK HORAK
ARB VALUE \$146,350.00
PROPERTY OWNER NO VALUE GIVEN
STILL IN LITIGATION
2. KELLY L COOPER ROBERTS VS. GONZALES CENTRAL APPRAISAL DISTRICT
ARB VALUE \$509,380.00
PROPERTY OWNER NO VALUE GIVEN
GONZALES CAD HAS ADJUSTED VALUE AFTER INFORMATION FROM PROPERTY OWNER
BUT SUIT IS STILL OUTSTANDING

Arbitrations in 2021:

1. 089-21-000001 – HOTEL ALCALDE INC
ARB VALUE \$0 NO ARB RULING
PROPERTY OWNER \$357,690.00
ARBITRATION VALUE \$0
REQUEST WAS DENIED NO LOSS OF VALUE
2. 089-21-000002 – 210 QUALLS LLC
ARB VALUE \$420,830.00
PROPERTY OWNER \$250,000.00
ARBITRATION VALUE \$420,380.00 NO LOSS OF VALUE
3. 089-21-000003 – KENNETH ALVIS
ARB VALUE \$448,800.00
PROPERTY OWNER \$335,275.00
S&W (CH. 41A) \$422,130.00 LOSS OF \$26,670.00

4.	089-21-000004 – JESUS GARCIA		
	ARB VALUE	\$110,640.00	
	PROPERTY OWNER	\$66,000.00	
	ARBITRATION VALUE	\$110,640.00	NO LOSS OF VALUE
5.	089-21-000005 – FAMILY DOLLAR STORES		
	ARB VALUE	\$179,400.00	
	PROPERTY OWNER	\$174,417.00	
	ARBITRATION VALUE	\$0.00	
	REQUEST WAS WITHDRAWN		NO LOSS OF VALUE
6.	089-21-000006 – FAMILY DOLLAR STORES		
	ARB VALUE	\$254,700.00	
	PROPERTY OWNER	\$237,806.00	
	ARBITRATION VALUE	\$0	
	REQUEST WAS WITHDRAWN		NO LOSS OF VALUE
7.	089-21-000007 – SMILEY LAND HOLDING COMPANY		
	ARB VALUE	\$319,820.00	
	PROPERTY OWNER	\$117,500.00	
	ARBITRATION VALUE	\$0	
	REQUEST WAS DENIED		NO LOSS OF VALUE
8.	089-21-000008 – RHEA HOSPITALITY LLC		
	ARB VALUE	\$890,240.00	
	PROPERTY OWNER	\$750,000.00	
	ARBITRATION VALUE	\$872,435.00	LOSS OF \$17,805.00
9.	089-21-000009 – ARMAAN ADVENTURES LLC		
	ARB VALUE	\$761,770.00	
	PROPERTY OWNER	\$560,000.00	
	ARBITRATION VALUE	\$761,770.00	NO LOSS OF VALUE
10.	089-21-000010 – KRISHNA GONZALES LLC		
	ARB VALUE	\$3,412,500.00	
	PROPERTY OWNER	\$2,450,000.00	
	ARBITRATION VALUE	\$2,925,221.00	LOSS OF \$487,279.00
11.	089-21-000011 – A GUERRA ENTERPRISES		
	ARB VALUE	\$4,038,100.00	
	PROPERTY OWNER	\$1,750,000.00	
	ARBITRATION VALUE	\$3,825,000.00	LOSS OF \$213,100.00
12.	089-21-000012 – A R GUERRA HOLDINGS LLC		
	ARB VALUE	\$1,173,920.00	
	PROPERTY OWNER	\$760,000.00	
	ARBITRATION VALUE	\$0	
	COMPROLLER DISMISSED		NO LOSS OF VALUE

13.	089-21-000013 – JERNIGAN GONZALES LLC		
	ARB VALUE	\$1,293,560.00	
	PROPERTY OWNER	\$1,000,000.00	
	ARBITRATION VALUE	\$1,293,560.00	NO LOSS OF VALUE
14.	089-21-000014 – AUTO ZONE TEXAS LP		
	ARB VALUE	\$851,140.00	
	PROPERTY OWNER	\$576,670.00	
	ARBITRATION VALUE	\$786,241.00	LOSS OF \$64,899.00
15.	089-21-000015 – KDD HOSPITALITY LLC		
	ARB VALUE	\$1,552,760.00	
	PROPERTY OWNER	\$1,170,000.00	
	ARBITRATION VALUE	\$1,300,000.00	LOSS OF \$252,760.00
Summation:	Total ARB value to Arbitration	\$16,077,150.00	
	Total value lost	\$1,062,513.00 (6.61% of total)	

Legislative Changes

1. The Texas Legislature met in 2021. Some of the changes to the Tax Code that affect the property owners were:
2. The Homestead Exemption was increased from \$25,000.00 to \$40,000.00.
3. The Business Personal Property Exemption was increased from \$500.00 to \$2,500.00
4. The Local Administrative Judge appoints the members of the Appraisal Review Board
5. The Penalty for a change in use of land, Section 23.55, was adjusted to use the previous three years instead of five years of value.
6. Appraisal Review Board procedures have to be approved at a public hearing and distributed to the Board of Directors and the Comptroller.
7. Limited Binding Arbitration was established to address the Appraisal Review Board and adherence to their procedures.
8. Single member Appraisal Review Board panels for protest hearings were established.

State Review

The Comptroller's office performs the Property Value Study (PVS) and the Methods and Assistance Program (MAP) as their yearly review of the District on a rotating basis.

The PVS estimates each school district's taxable property value through the effectiveness of the District's appraisals. The District's values must be within five percent of the State's values in order for the Comptroller to certify local value to the Commissioner of Education for school funding. All school districts in the District's boundaries received local value for 2020. The results for the 2020 PVS for Gonzales County were: median level of appraisal 0.99; Coefficient of Dispersion 13.12; and Price-Related Differential 0.98.

Gonzales Independent School District received an invalid finding from the Property Value Study (PVS). A reevaluation was done in 2021 and the District passed.

The MAP study for the District was conducted in 2021. The District has not received the final determination after forwarding requested information.

For additional information visit our website at www.gonzalescad.org or call our office at 830-672-2879. We are located at 1709 E. Sarah Dewitt Dr. Unit B, Gonzales, Texas, 78629. Our hours are 8:00 am to 5:00 pm, Monday thru Friday.