

GONZALES COUNTY APPRAISAL DISTRICT

2016 ANNUAL REPORT

Introduction

This report shall serve as the annual report for Gonzales County 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 an 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.

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 District's budget for 2016 was \$1,222,097.00, and it was adopted by the Directors on July 29, 2015. The 2016 budget was a 9.10% increase from the 2015 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	2015 MARKET VALUE	2015 TAXABLE VALUE	2016 MARKET VALUE	2016 TAXABLE VALUE
GONZALES COUNTY	6,691,483,540	3,776,543,600	5,569,821,090	2,653,015,880
GONZALES ISD	3,182,865,270	1,623,955,210	2,896,792,990	1,333,335,950
NIXON-SMILEY CISD	1,846,132,470	980,588,730	1,480,880,550	614,716,080
WAELDER ISD	602,166,580	197,568,900	571,521,970	167,605,440
CITY OF GONZALES	487,053,740	420,839,220	499,808,230	422,056,170
CITY OF NIXON	67,649,070	62,321,790	68,865,140	62,594,260
CITY OF SMILEY	13,279,550	10,006,350	15,566,960	12,182,550
CITY OF WAELDER	42,130,060	35,781,710	42,917,110	36,489,020
CUERO ISD	418,063,400	379,899,110	178,371,700	140,385,330
SHINER ISD	248,151,670	186,108,840	187,619,810	125,561,200
MOULTON ISD	197,165,870	128,707,520	142,662,020	73,962,860
YOAKUM ISD	196,278,740	167,315,110	111,388,310	83,113,400
GONZALES COUNTY ESD#1	6,690,806,170	3,773,695,840	5,569,221,720	2,651,265,890
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GONZALES HEALTHCARE SYSTEMS	5,541,569,140	3,152,879,960	4,611,103,810	2,218,017,630
YOAKUM HOSPITAL DISTRICT	199,860,890	171,202,260	114,745,230	86,795,320
NIXON HOSPITAL DISTRICT	705,114,680	265,040,630	658,999,510	221,555,930
GONZALES COUNTY UWCD	4,761,548,870	2,249,995,570	4,366,000,300	1,847,418,760

Property Types Appraised

In 2016 the District had approximately 40,879 parcels. The number of parcels per major category is:

Residential	5,549
Commercial	805
Industrial	1,418
Mineral	15,357
Agricultural Land	8,909
Business Personal Property	741

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 HS 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	2015 Tax Rate	2016 Tax Rate	Local Homestead Exemption
City of Gonzales	0.15950	0.17690	None
City of Nixon	0.38190	0.38900	None
City of Smiley	0.33020	0.32050	\$15,000/OV65/DP
City of Waelder	0.21310	0.21110	None

Gonzales County ESD#1	0.02980	0.04630	None
Gonzales County ES Fire D#1	0.01320	0.01900	None
Gonzales County	0.34490	0.50860	None
Gonzales County Underground Water	0.00600	0.00720	None
Gonzales Healthcare	0.28000	0.28000	None
Nixon Hospital District	0.01710	0.02050	None
Yoakum Hospital District	0.18050	0.22620	None
Gonzales ISD	1.16330	1.18000	\$25,000/OV65/DP
Nixon - Smiley CISD	1.15000	1.17000	20%/\$25,000/OV65/DP
Waelder ISD	1.13500	1.14950	\$25,000/OV65/DP
Moulton ISD	0.98000	0.98000	20%/\$25,000/OV65/DP
Cuero ISD	1.39069	1.45048	\$25,000/OV65/DP
Shiner ISD	1.04000	1.04000	\$25,000/OV65/DP
Yoakum ISD	1.42987	1.48900	\$25,000/OV65/DP

Appeals, Arbitration and Litigation

During 2016 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 three lawsuits still in litigation, and three new lawsuits were filed in 2016. There were two requests for binding arbitration.

There were 1,756 protests filed by property owners or agents. The ARB heard 539 protests, and granted \$2,371,550 in value reduction through the protest hearings.

Legislative Changes

The Texas Legislature did not meet in 2016.

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 States 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 2016. The results for the 2016 PVS for Gonzales County were: median level of appraisal 1.01; Coefficient of Dispersion 14.41; and Price-Related Differential 1.01.

The MAP study for the District was conducted in 2015. The District passed all of the Mandatory Requirements and met all of the Appraisal District Activities requirements.

For additional information visit our website at www.gonzalescad.org or call our office at 830-672-2879. We are located at 928 St. Paul St., Gonzales, Texas, 78629. Our hours are 8:00 am to 5:00 pm, Monday thru Friday.