

GONZALES CENTRAL APPRAISAL DISTRICT

2023 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 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. Members of the Appraisal Review Board (ARB) are appointed by the local Administrative District Judge under Chapter 74 Subchapter D, in the Government code. 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 2023 was \$1,907,048 and it was adopted by the Directors on July 21, 2022. The 2023 budget was a 10.27% increase from the 2022 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	2022	2022	2023	2023
	MARKET	TAXABLE	MARKET	TAXABLE
	VALUE	VALUE	VALUE	VALUE
GONZALES COUNTY	8,403,468,490	4,648,476,900	10,182,935,000	6,112,768,140
GONZALES ISD	4,252,750,020	2,233,255,001	4,980,251,770	2,784,850,050
NIXON-SMILEY CISD	2,374,671,940	1,286,142,370	2,867,338,210	1,716,657,550
WAELDER ISD	754,221,420	259,117,710	846,654,010	300,893,280
CITY OF GONZALES	801,823,420	629,977,390	882,201,520	688,545,640
CITY OF NIXON	110,395,130	93,844,930	123,765,380	106,929,610
CITY OF SMILEY	23,730,900	17,190,550	26,256,250	18,718,150
CITY OF WAELDER	62,281,650	48,678,580	72,073,860	55,152,730
CUERO ISD	211,567,100	151,313,090	259,720,670	196,618,120
SHINER ISD	348,508,220	239,103,650	608,893,370	488,346,260
MOULTON ISD	320,198,630	209,546,842	470,705,120	342,079,302
YOAKUM ISD	137,107,030	94,179,530	144,327,640	96,554,030
GONZALES COUNTY ESD#1	8,399,024,550	4,642,731,270	10,177,890,150	6,107,120,560
GONZALES COUNTY ESD#2	8,399,024,550	4,642,731,270	10,177,890,150	6,107,120,560
GONZALES HEALTHCARE SYSTEMS	7,033,787,680	3,901,112,240	8,450,859,150	5,069,405,220
YOAKUM HOSPITAL DISTRICT	138,104,510	95,773,670	145,431,610	98,274,660
NIXON HOSPITAL DISTRICT	880,954,500	325,114,430	962,348,690	357,900,130
GONZALES COUNTY UWCD	6,658,089,780	3,445,767,470	7,770,358,800	4,273,081,170

Property Types Appraised

In 2023 the District had approximately 86,426 parcels. The number of parcels per major category

is:

Residential	4,361
Commercial	680
Industrial	218
Mineral	50,673
Agricultural Land	12,615
Business Personal Property	543

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 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	2022 Tax Rate	2023 Tax Rate	Local Homestead Exemption
City of Gonzales	0.3117	0.2938	None
City of Nixon	0.2644	0.3300	None
City of Smiley	0.2816	0.2707	\$15,000/OV65/DP
City of Waelder	0.1887	0.1608	None
Gonzales County ESD#1	0.0938	0.0747	None

Gonzales County ESD#2	0.0223	0.0191	None
Gonzales County	0.3071	0.2420	None
Gonzales County Underground Water	0.003735	0.003174	None
Gonzales Healthcare	0.3200	0.3050	None
Nixon Hospital District	0.0183	0.0174	None
Yoakum Hospital District	0.1507	0.1372	None
Gonzales ISD	0.9883	0.8247	\$100,000/OV65/DP
Nixon - Smiley CISD	1.1500	1.1146	20%/\$100,000/OV65/DP
Waelder ISD	0.9289	0.7364	\$100,000/OV65/DP
Moulton ISD	1.05245	0.86705	20%/\$100,000/OV65/DP
Cuero ISD	1.31835	1.00224	\$100,000/OV65/DP
Shiner ISD	0.92596	0.74056	\$100,000/OV65/DP
Yoakum ISD	1.19459	1.00904	\$100,000/OV65/DP

Appeals, Arbitration and Litigation

During 2023 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 Four (4) lawsuits still in litigation, and nine (9) new lawsuits and one (1) SOAH appeal was filed. There were eleven (11) requests for binding arbitration and one (1) arbitration left from 2022.

There were 5,489 protests filed by property owners or agents. The ARB heard 2,298 protests, and granted \$16,875,720 in value reduction through the protest hearings.

Legislative Changes

The Texas Legislature did meet in 2023, any changes made may be viewed on our website.

State Review

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

The SDPVS 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 2023.

The MAP study for the District was conducted in 2022. The District passed the MAP study.

For additional information visit our website at www.gonzalescad.org or call our office at 830-672-2879. We are located at 301 St. Joseph St. Suite A, Gonzales, Texas, 78629. Our hours are 8:00 am to 5:00 pm, Monday thru Friday.