

GONZALES CENTRAL APPRAISAL DISTRICT

2025 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 2025 was \$2,357,801 and it was adopted by the Directors on September 12, 2024. The 2025 budget was a 18.14% increase from the 2024 budget.

Appeals, Arbitration and Litigation

During 2025 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 Five (5) lawsuits still in litigation, and one (1) new lawsuits. There were twelve (12) requests for binding arbitration.

There were 29,736 total protests filed by property owners or agents. The ARB heard 3,287 protests, and granted \$90,560,550 in value reduction through the protest hearings.

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	2024	2024	2025	2025
	Market Value	Taxable Value	Market Value	Taxable Value
Gonzales County	\$12,144,929,900	\$7,351,348,865	\$12,735,395,190	\$7,176,792,917
Gonzales ISD	\$5,715,851,950	\$3,114,292,737	\$6,109,309,070	\$3,023,519,908
Nixon-Smiley ISD	\$3,660,086,700	\$2,223,950,245	\$3,817,047,910	\$2,126,498,975
Waelder ISD	\$932,326,600	\$308,132,117	\$1,052,241,540	\$332,173,187
City of Gonzales	\$923,798,300	\$710,820,484	\$952,839,250	\$735,066,564
City of Nixon	\$137,990,590	\$117,539,210	\$150,577,620	\$126,207,410
City of Smiley	\$26,266,360	\$18,725,810	\$28,247,460	\$20,227,520
City of Waelder	\$82,308,330	\$58,908,070	\$89,005,730	\$62,746,380
Cuero ISD	\$361,370,460	\$266,919,016	\$342,736,400	\$216,737,043
Shiner ISD	\$738,795,140	\$566,843,653	\$652,223,240	\$464,556,534
Moulton ISD	\$517,743,050	\$357,618,815	\$585,619,030	\$396,516,278
Yoakum ISD	\$213,551,840	\$146,894,093	\$175,777,090	\$104,646,493
Gonzales County ESD #1	\$12,139,724,690	\$7,341,471,445	\$12,734,952,660	\$7,173,096,357
Gonzales County ESD #2	\$12,139,724,690	\$7,341,471,445	\$12,734,952,660	\$7,173,096,357
Gonzales Healthcare System	\$10,117,220,950	\$6,127,149,708	\$10,728,888,300	\$6,103,375,619
Yoakum Hospital District	\$214,785,980	\$149,434,893	\$177,141,080	\$108,123,560
Nixon Hospital District	\$1,056,646,610	\$391,386,040	\$1,166,143,640	\$385,612,930
Gonzales County UWCD	\$8,936,099,940	\$4,942,013,207	\$9,398,718,850	\$4,824,134,940

Property Types Appraised

In 2025 the District had approximately 112,253 parcels. The number of parcels per major category is:

Residential	4,603
Commercial	696
Industrial	249
Mineral	64,781
Agricultural Land	13,305
Business Personal Property	964

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. 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	2024 tax rate	2025 Tax rate	Local Homestead Exemption
City of Gonzales	0.296600	0.330000	None
City of Nixon	0.317600	0.315500	None
City of Waelder	0.143700	0.143700	None
City of Smiley	0.281000	0.306300	\$15,000/OV65/DP
Gonzales ISD	0.863400	0.875000	\$140,000/OV65/DP
Waelder ISD	0.761900	0.667800	\$140,000/OV65/DP
Moulton ISD	0.867050	0.867110	20%/\$140,000/OV65/DP
Cuero ISD	0.907480	0.923580	\$140,000/OV65/DP
Nixon-Smiley CISD	1.104500	1.074600	20%/140,000/OV65/DP
Shiner ISD	0.717200	0.717200	\$140,000/OV65/DP
Yoakum ISD	0.970590	1.043850	\$140,000/OV65/DP
Gonzales County ESD#1	0.062700	0.064500	NONE
Gonzales County ESD#2	0.017700	0.025100	NONE
Gonzales County UWCD	0.002817	0.002729	NONE
Gonzales Healthcare Systems	0.266700	0.279200	NONE
Nixon Hospital District	0.017700	0.021900	NONE
Yoakum Hospital District	0.117900	0.130300	NONE
Gonzales County	0.203200	0.268900	NONE

Legislative Changes

The Texas Legislature met in 2025 noticeable changes to the tax code were:

Homestead Exemption Value increased from \$100,000 to \$140,000 and \$25,000 to \$60,000 for OV65/DP

House Bill 9 added a \$125,000 exemption to all Business Personal Properties

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.

A School District Property Value Study (SDPVS) was conducted in 2025 with state certifying the counties values.

A Methods and Assistance Program (MAPS) was conducted in 2025 reviewing the 2024 tax year with Gonzales receiving a passing grade.

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.



John H. Loford, Chief Appraiser

Date: 03/17/2026



Sue Gattwall
Chairman, Board of Directors

Date: 3/17/26