

GONZALES CENTRAL APPRAISAL DISTRICT

2020 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 2020 was \$1,758,911 and it was adopted by the Directors on July 18, 2019. The 2020 budget was a 5.16% increase from the 2019 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	2019 MARKET VALUE	2019 TAXABLE VALUE	2020 MARKET VALUE	2020 TAXABLE VALUE
GONZALES COUNTY	5,797,734,360	3,671,841,760	6,59,538,541	3,686,514,851
GONZALES ISD	3,272,356,573	1,690,605,509	3,382,744,509	1,798,835,909
NIXON-SMILEY CISD	1,924,654,691	1,066,192,721	1,920,728,352	1,057,471,252
WAELDER ISD	594,016,220	203,812,556	583,059,390	176,699,836
CITY OF GONZALES	573,925,418	474,314,524	631,107,995	528,682,315
CITY OF NIXON	84,135,001	76,795,751	87,177,501	79,859,091
CITY OF SMILEY	15,341,400	11,341,970	16,108,761	12,188,610
CITY OF WAELDER	47,664,380	41,041,560	48,016,680	40,862,400
CUERO ISD	204,140,340	167,413,910	175,378,520	138,597,730
SHINER ISD	264,815,460	184,640,670	249,268,290	168,396,660
MOULTON ISD	220,673,080	132,825,512	221,578,720	132,468,202
YOAKUM ISD	133,116,670	102,640,540	122,896,980	89,709,940
GONZALES COUNTY ESD#1	6,613,773,064	3,666,095,440	6,655,654,441	3,681,113,411
GONZALES COUNTY ESHD#1	6,613,773,064	3,666,095,440	6,655,654,441	3,681,113,411
GONZALES HEALTHCARE SYSTEMS	5,528,937,063	3,110,102,899	5,579,336,540	3,085,257,310
YOAKUM HOSPITAL DISTRICT	133,945,260	103,865,790	123,820,780	91,030,400
NIXON HOSPITAL DISTRICT	719,545,761	285,942,561	704,229,831	270,470,201
GONZALES COUNTY UWCD	5,105,291,424	2,577,919,120	5,299,704,541	2,747,254,761

Property Types Appraised

In 2020 the District had approximately 52,084 parcels. The number of parcels per major category is:

Residential	4,173
Commercial	878
Industrial	1,499
Mineral	25,331
Agricultural Land	8,934
Business Personal Property	724

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	2019 Tax Rate	2020 Tax Rate	Local Homestead Exemption
City of Gonzales	0.33800	0.35110	None
City of Nixon	0.39290	0.34500	None
City of Smiley	0.338270	0.35730	\$15,000/OV65/DP
City of Waelder	0.22440	0.22580	None

Gonzales County ESD#1	0.10000	0.09980	None
Gonzales County ESD #2	0.02590	0.02690	None
Gonzales County	0.38090	0.38390	None
Gonzales County Underground Water	0.00540	0.00500	None
Gonzales Healthcare	0.30940	0.32500	None
Nixon Hospital District	0.01590	0.01621	None
Yoakum Hospital District	0.18300	0.18280	None
Gonzales ISD	1.14000	1.09910	\$25,000/OV65/DP
Nixon - Smiley CISD	1.15000	1.14000	20%/\$25,000/OV65/DP
Waelder ISD	1.06970	1.06970	\$25,000/OV65/DP
Moulton ISD	1.16440	1.21990	20%/\$25,000/OV65/DP
Cuero ISD	1.39663	1.50640	\$25,000/OV65/DP
Shiner ISD	1.04010	1.03650	\$25,000/OV65/DP
Yoakum ISD	1.41000	1.43640	\$25,000/OV65/DP

Appeals, Arbitration and Litigation

During 2020 there were no appeals filed by taxing entities or taxpayers with regard to the certified appraisal rolls for any of the taxing entities. There is one lawsuit still in litigation, and two new lawsuits were filed in 2020. There were two requests for binding arbitration.

There were 3,018 protests filed by property owners or agents. The ARB heard 310 protests, and granted \$1,375,650 in value reduction through the protest hearings.

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Appeals, **Arbitration** and Litigation

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Arbitrations in 2020.

089-20-0000001, 089-20-0000002, 089-20-0000003 filed by Grier Brothers were withdrawn no loss of value.

089-20-0000004 filed by Family Dollar withdrawn no loss of value.

089-20-0000005 filed by Family Dollar

GCAD value	\$168,020
Property Owner	\$133,901
Arbitration value	\$168,020
No loss of value	

089-20-0000006 filed by Dollar Tree

GCAD value	\$131,980
Property Owner	\$ 89,983
Arbitration value	\$131,980
No loss of value	

Lawsuit 2020

Schroeder Three Family Trust vs GCAD, P&A, and Patrick Horak

GCAD value \$146,350
Property owner value not given
Still in litigation

2018 Lawsuit

Kelly L. Cooper Roberts vs GCAD

GCAD value	\$509,380
Property owner value	not given
GCAD has adjusted value	after information from property owner, but suit is still outstanding

Lawsuits resolved in 2020

Walmart Estate Business Trust vs GCAD	GCAD value	\$8,200,140
	Agreed judgment	\$8,000,000
	Loss of	\$ 200,140
A Guerra Enterprise LLC, Holiday Inn	GCAD value	\$6,200,570
	Agreed judgment	\$5,124,610
	Loss of	\$1,525,960
A R Guerra Holdings LLC, Sleep Inn	GCAD value	\$2,920,230
	Agreed judgment	\$1,975,230
	Loss of	\$ 944,750
Winbin Ventures, Microtel	GCAD value	\$2,734,510
	Agreed judgment	\$1,617,630
	Loss of	\$1,116,880
Krishna Gonzales LLC, La Quinta	GCAD value	\$4,556,590
	Agreed judgment	\$3,119,540
	Loss of	\$1,437,050

Legislative Changes

The Texas Legislature did not meet in 2020.

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 Districts 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 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 ISD received an Invalid finding from the Property Value Study (PVS).

The MAP study for the District was conducted in 2019. 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 1709 E. Sarah Dewitt Unit B. , Gonzales, Texas, 78629. Our hours are 8:00 am to 5:00 pm, Monday thru Friday.