

GONZALES CENTRAL APPRAISAL DISTRICT

2022 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 2022 was \$1,720,799 and it was adopted by the Directors on July 15, 2021. The 2022 budget was a 7.58% increase from the 2021 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	2022 MARKET VALUE	2022 TAXABLE VALUE
GONZALES COUNTY	6,691,481,080	3,304,653,270	8,403,468,490	4,648,476,900
GONZALES ISD	3,518,190,240	1,733,939,680	4,252,750,020	2,233,255,001
NIXON-SMILEY CISD	1,778,818,980	788,339,030	2,374,671,940	1,286,142,370
WAELDER ISD	692,160,750	248,047,819	754,221,420	259,117,710
CITY OF GONZALES	737,381,070	592,369,300	801,823,420	629,977,390
CITY OF NIXON	96,188,500	83,696,350	110,395,130	93,844,930
CITY OF SMILEY	20,357,890	14,939,630	23,730,900	17,190,550
CITY OF WAELDER	53,715,630	42,768,710	62,281,650	48,678,580
CUERO ISD	149,424,860	93,205,220	211,567,100	151,313,090
SHINER ISD	224,813,940	130,133,050	348,508,220	239,103,650
MOULTON ISD	211,993,930	111,527,412	320,198,630	209,546,842
YOAKUM ISD	111,713,820	72,076,360	137,107,030	94,179,530
GONZALES COUNTY ESD#1	6,687,116,430	3,298,823,680	8,399,024,550	4,642,731,270
GONZALES COUNTY ESD#2	6,687,116,430	3,298,823,680	8,399,024,550	4,642,731,270
GONZALES HEALTHCARE SYSTEMS	5,569,141,740	2,722,185,180	7,033,787,680	3,901,112,240
YOAKUM HOSPITAL DISTRICT	112,649,340	73,408,540	138,104,510	95,773,670
NIXON HOSPITAL DISTRICT	778,193,350	27,861,4500	880,954,500	325,114,430
GONZALES COUNTY UWCD	5,452,494,440	2,561,932,200	6,658,089,780	3,445,767,470

Property Types Appraised

In 2022 the District had approximately 67,718 parcels. The number of parcels per major category is:

Residential	4,265
Commercial	1,460
Industrial	1,447
Mineral	39,069
Agricultural Land	12,477
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	2022 Tax Rate	Local Homestead Exemption
City of Gonzales	0.32520	0.3117	None
City of Nixon	0.38530	0.2644	None
City of Smiley	0.28990	0.2816	\$15,000/OV65/DP
City of Waelder	0.21080	0.1887	None
Gonzales County ESD#1	0.09980	0.0938	None

Gonzales County ESD#2	0.03000	0.0223	None
Gonzales County	0.439100	0.3071	None
Gonzales County Underground Water	0.005354	0.003735	None
Gonzales Healthcare	0.420000	0.3200	None
Nixon Hospital District	0.018300	0.0183	None
Yoakum Hospital District	0.185700	0.1507	None
Gonzales ISD	1.09270	0.9883	\$40,000/OV65/DP
Nixon - Smiley CISD	1.15000	1.1500	20%/\$40,000/OV65/DP
Waelder ISD	0.95310	0.9289	\$40,000/OV65/DP
Moulton ISD	1.161250	1.05245	20%/\$40,000/OV65/DP
Cuero ISD	1.63770	1.31835	\$40,000/OV65/DP
Shiner ISD	1.03476	0.92596	\$40,000/OV65/DP
Yoakum ISD	1.43340	1.19459	\$40,000/OV65/DP

Appeals, Arbitration and Litigation

During 2022 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 (3) lawsuits still in litigation, and one (1) new lawsuit was filed. There were five (5) requests for binding arbitration.

There were 4,744 protests filed by property owners or agents. The ARB heard 1,237 protests, and granted \$11,530,820 in value reduction through the protest hearings.

Lawsuits Filed in 2022:

1. CAUSE NO. 28348 – HEB GROCERY CO
ARB VALUE \$4,987,000
PROPERTY OWNER \$4,065,522
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
3. CAUSE NO. 28084 – HEB GROCERY CO
ARB VALUE \$4,852,360.00
PROPERTY OWNER \$3,925,842.00
STILL IN LITIGATION

Arbitrations in 2021:

1. 089-22-000001 – AUTOZONE TEXAS LP
ARB VALUE \$894,630.00
PROPERTY OWNER \$816,000.00
ARBITRATION WAS WITHDRAWN
SETTLEMENT & WAIVER ON CHAPTER 41 ARBITRATION
AGREED VALUE \$824,040.00 LOSS OF VALUE \$70,590.00
2. 089-22-000002 – 210 QUALLS LLC
ARB VALUE \$454,530.00
PROPERTY OWNER \$300,000.00
STILL IN ARBITRATION
3. 089-22-000003 – JACQUELINE FISCHER
ARB VALUE \$335,210.00
PROPERTY OWNER \$286,210.00
STILL IN ARBITRATION
4. 089-22-000004 – KENNA LUCAS
ARB VALUE \$665,630.00
PROPERTY OWNER \$556,060.00
ARBITRATION WITHDRAWN
SETTLEMENT & WAIVER ON CHAPTER 41 ARBITRATION
AGREED VALUE \$588,390.00 VALUE LOSS OF \$67,240.00

5. 089-22-000005 – JESUS & MARIA R GARCIA
ARB VALUE \$158,920.00
PROPERTY OWNER \$67,000.00
STILL IN ARBITRATION

Summation: Total ARB value to Arbitration \$2,599,920.00
Total value lost \$137,830.00 (as of 2-16-2023)

STILL IN ARBITRATION

Legislative Changes

The Texas Legislature did not meet in 2022

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 2022.

The MAP study for the District was conducted in 2021. 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 1709 E. Sarah Dewitt Dr. Unit B, Gonzales, Texas, 78629. Our hours are 8:00 am to 5:00 pm, Monday thru Friday.