

GONZALES COUNTY APPRAISAL DISTRICT

2014 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 2014 was \$1,045,824.00, and it was adopted by the Directors on August 15, 2013. The 2014 budget was a 14.00% increase from the 2013 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. The exhibits following this report show the value changes for the past several years.

ENTITY	2014 MARKET VALUE	2014 TAXABLE VALUE
GONZALES COUNTY	9,015,440,900	6,063,634,620
GONZALES ISD	4,062,207,960	2,515,361,450
NIXON-SMILEY CISD	2,505,706,490	1,646,293,260
WAELDER ISD	626,390,320	196,000,930
CITY OF GONZALES	467,934,150	400,399,460
CITY OF NIXON	63,791,380	58,076,290
CITY OF SMILEY	13,797,670	10,437,600
CITY OF WAELDER	40,471,210	34,018,820
GONZALES COUNTY ESD#1	9,012,435,090	6,058,542,490
GONZALES COUNTY ESFD#1	9,012,435,090	6,058,542,490
GONZALES COUNTY UWCD	5,352,109,890	2,802,039,640
GONZALES HEALTHCARE	7,519,735,440	5,094,786,330
NIXON HOSPITAL DIST	716,682,790	276,696,500
YOAKUM HOSPITAL DIST	356,612,310	327,795,130
CUERO ISD	814,986,490	776,882,380

SHINER ISD	418,385,100	356,695,920
MOULTON ISD	230,316,320	161,713,270
YOAKUM ISD	354,454,740	325,452,560

Property Types Appraised

In 2014 the District had approximately 33,884 parcels. The number of parcels per major category is:

Residential	4,125
Commercial	654
Industrial	1,023
Mineral	11,019
Agricultural Land	8,816
Business Personal Property	758

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	Local Homestead Exemptions	2014 Tax Rate
Gonzales County	None	0.30450
Gonzales Co. E.S.D.F.D.#1	None	0.00590

Gonzales Healthcare System	None	0.19750
Gonzales Co. E.S.D.#1	None	0.01840
Gonzales I.S.D.	\$15,000/OV65/DP	1.12480
City of Nixon	None	0.40000
Nixon Hospital Dist.	None	0.01620
Nixon-Smiley C.I.S.D.	20% or \$5,000/\$15,000/OV65/DP	1.15000
City of Smiley	\$15,000/OV65/DP	0.33020
City of Waelder	None	0.21560
Waelder I.S.D.	\$15,000/OV65/DP	1.1350
Yoakum Hospital Dist.	None	0.14750
Gonzales Co. U.W.C.D.	None	0.00450
Yoakum I.S.D.	\$15,000/OV65/DP	1.35476
Cuero I.S.D.	\$15,000/OV65/DP	1.37707
Moulton I.S.D.	20%/\$15,000/OV65/DP	0.98820
Shiner I.S.D.	\$15,000/OV65/DP	1.04000

Appeals, Arbitration and Litigation

During 2014 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, one new lawsuit was filed, and one was settled.

There were 1,592 protests filed by property owners or agents. The ARB heard 223 protests, and granted \$3,539,215 in value reduction through the protest hearings.

Legislative Changes

In 2013 the 83rd Texas Legislature produced many pieces of legislation that affected the operation of the District as well as taxpayer exemptions and rights. Some of the most important changes were"

HB 242 Amends Section 1.07 (d) of the Texas Property Tax Code (Code) to add five notices to the list that must be delivered by certified mail

HB 3439 Amends Section 1.11 (b,c,d) of the Code to allow a property owner's agent to revoke the appointment of agent

HB 585 Amends Section 5.041 of the Code clarifying the ARB training course established by the Comptroller

Amends Section 6.05 of the Code concerning the chief appraiser appointment

Amends Section 41.43 of the Code concerning the CAD responsibility on evidence to the ARB

Amends Section 41.66 concerning the time and date of an ARB hearing

Amends Section 42.08 of the Code concerning a taxpayer and taxes due

Amends Section 1151.158 1(f) of the Occupations Code to require TDLR to address the required CEUs for a chief appraiser

HB 2913 Amends Section 11.13 (j) of the Code the definition of a qualifying trust and residential homesteads

HB 97 Amends Section 11.132 of the Code concerning disabled veterans and residential homesteads

HB 1287 Amends Section 11.43 of the Code concerning the residential homestead application

HB 826 Amends Section 23.1241 of the Code concerning heavy equipment

HB 561 Amends Section 23.55 (q) of the Code concerning the rollback sanctions

SB 1255 Amends Section 41A.01 of the Code concerning binding arbitration

SB 1368 Amends Section 552.002 of the Government Code concerning "public information".

HB 1632 Amends Section 552.1175 of the Government Code concerning Confidentiality

SB 464 Amends Section 1151.204 of the Occupations Code to modify the Dismissal of Complaints by TDLR

HB 2300 and SB 1747 Adds to Section 222.1071 of the Transportation Code language concerning county energy TRZ

There was no Legislature session in 2014.

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 State's 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 2014. The results for the 2014 PVS for Gonzales County were: median level of appraisal 1.03; Coefficient of Dispersion 12.31; and Price-Related Differential 1.03.

The MAP study for the District was conducted in 2013. The District passed all of the Mandatory Requirements and all of the Appraisal District Activities requirements. There was no MAP study in 2014.

For additional information visit our website at www.gonzcad@gvec.net 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.