

## **GONZALES COUNTY APPRAISAL DISTRICT**

### **2015 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 2015 was \$1,119,162.00, and it was adopted by the Directors on July 17, 2014. The 2015 budget was a 7.01% increase from the 2014 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.

<b>ENTITY</b>	<b>2014 MARKET VALUE</b>	<b>2014 TAXABLE VALUE</b>	<b>2015 MARKET VALUE</b>	<b>2015 TAXABLE VALUE</b>
<b>GONZALES COUNTY</b>	<b>9,015,440,900</b>	<b>6,063,634,620</b>	<b>6,691,483,540</b>	<b>3,776,543,600</b>
<b>GONZALES ISD</b>	<b>4,062,207,960</b>	<b>2,515,361,450</b>	<b>3,182,865,270</b>	<b>1,623,955,210</b>
<b>NIXON-SMILEY CISD</b>	<b>2,505,706,490</b>	<b>1,646,293,260</b>	<b>1,846,132,470</b>	<b>980,588,730</b>
<b>WAELDER ISD</b>	<b>626,390,320</b>	<b>196,000,930</b>	<b>602,166,580</b>	<b>197,568,900</b>
<b>CITY OF GONZALES</b>	<b>467,934,150</b>	<b>400,399,460</b>	<b>487,053,740</b>	<b>420,839,220</b>
<b>CITY OF NIXON</b>	<b>63,791,380</b>	<b>58,076,290</b>	<b>67,649,070</b>	<b>62,321,790</b>
<b>CITY OF SMILEY</b>	<b>13,797,670</b>	<b>10,437,600</b>	<b>13,279,550</b>	<b>10,006,350</b>
<b>CITY OF WAELDER</b>	<b>40,471,210</b>	<b>34,018,820</b>	<b>42,130,060</b>	<b>35,781,710</b>
<b>CUERO ISD</b>	<b>814,986,490</b>	<b>776,882,380</b>	<b>418,063,400</b>	<b>379,899,110</b>
<b>SHINER ISD</b>	<b>418,385,100</b>	<b>356,695,920</b>	<b>248,151,670</b>	<b>186,108,840</b>
<b>MOULTON ISD</b>	<b>230,316,320</b>	<b>161,713,270</b>	<b>197,165,870</b>	<b>128,707,520</b>
<b>YOAKUM ISD</b>	<b>354,454,740</b>	<b>325,452,560</b>	<b>196,278,740</b>	<b>167,315,110</b>
<b>GONZALES COUNTY ESD#1</b>	<b>9,012,435,090</b>	<b>6,058,542,490</b>	<b>6,690,806,170</b>	<b>3,773,695,840</b>
<b>GONZALES COUNTY ESFD#1</b>	<b>9,012,435,090</b>	<b>6,058,542,490</b>	<b>6,690,806,170</b>	<b>3,773,695,840</b>
<b>GONZALES HEALTHCARE SYSTEMS</b>	<b>7,519,735,440</b>	<b>5,094,786,330</b>	<b>5,541,569,140</b>	<b>3,152,879,960</b>
<b>YOAKUM HOSPITAL DISTRICT</b>	<b>356,612,310</b>	<b>327,795,130</b>	<b>199,860,890</b>	<b>171,202,260</b>
<b>NIXON HOSPITAL DISTRICT</b>	<b>716,682,790</b>	<b>275,696,500</b>	<b>705,114,680</b>	<b>265,040,630</b>
<b>GONZALES COUNTY UWCD</b>	<b>5,352,109,890</b>	<b>2,802,039,640</b>	<b>4,761,548,870</b>	<b>2,249,995,570</b>

### Property Types Appraised

In 2015 the District had approximately 38,900 parcels. The number of parcels per major category is:

Residential	5,494
Commercial	781
Industrial	1,319
Mineral	14,486
Agricultural Land	8,869
Business Personal Property	774

### 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	2014 Tax Rate	2015 Tax Rate	Local Homestead Exemption
City of Gonzales	0.16280	0.15950	None
City of Nixon	0.40000	0.38190	None
City of Smiley	0.33020	0.33020	\$15,000/OV65/DP
City of Waelder	0.21560	0.21310	None
Gonzales County ESD#1	0.01840	0.02980	None

<b>Gonzales County ES Fire D#1</b>	<b>0.00590</b>	<b>0.01320</b>	<b>None</b>
<b>Gonzales County</b>	<b>0.30450</b>	<b>0.34490</b>	<b>None</b>
<b>Gonzales County Underground Water</b>	<b>0.00450</b>	<b>0.00600</b>	<b>None</b>
<b>Gonzales Healthcare</b>	<b>0.19750</b>	<b>0.28000</b>	<b>None</b>
<b>Nixon Hospital District</b>	<b>0.01620</b>	<b>0.01710</b>	<b>None</b>
<b>Yoakum Hospital District</b>	<b>0.14750</b>	<b>0.18050</b>	<b>None</b>
<b>Gonzales ISD</b>	<b>1.12480</b>	<b>1.16330</b>	<b>\$25,000/OV65/DP</b>
<b>Nixon - Smiley CISD</b>	<b>1.15000</b>	<b>1.15000</b>	<b>20%/\$25,000/OV65/DP</b>
<b>Waelder ISD</b>	<b>1.13500</b>	<b>1.13500</b>	<b>\$25,000/OV65/DP</b>
<b>Moulton ISD</b>	<b>0.98820</b>	<b>0.98000</b>	<b>20%/\$25,000/OV65/DP</b>
<b>Cuero ISD</b>	<b>1.37707</b>	<b>1.39069</b>	<b>\$25,000/OV65/DP</b>
<b>Shiner ISD</b>	<b>1.04000</b>	<b>1.04000</b>	<b>\$25,000/OV65/DP</b>
<b>Yoakum ISD</b>	<b>1.35476</b>	<b>1.42987</b>	<b>\$25,000/OV65/DP</b>

#### **Appeals, Arbitration and Litigation**

During 2015 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, and two new lawsuits were filed in 2016 on 2015 valuations. There were four requests for binding arbitration on 2015 values filed in 2016 that were rejected by the Comptroller's office.

There were 2,373 protests filed by property owners or agents. The ARB heard 200 protests, and granted \$8,277,330 in value reduction through the protest hearings.

#### **Legislative Changes**

In 2015 the 84th 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:

**SB 1760 relating to the transparent and equitable application of ad valorem taxation procedures;**

**SB 1.SJR1 relating to certain restrictions on the imposition of ad valorem taxes and the duty of the state to reimburse certain political subdivisions for certain revenue loss (changing school exemption amount from \$15,000 to \$25,000).**

**SB 849 relating to access and fees associated with binding arbitration of ARB orders;**

**SB 46 relating to the confidentiality of certain property tax appraisal photographs;**

**SB 1420 relating to notices of appraised value sent to the property owners by the chief appraiser;**

**SB 273 relating to certain offences to carrying concealed handguns on property owned or leased by a governmental body;**

**HB 992/HJR 75 relating to the exemption from ad valorem taxation of the total appraised value of the residence homestead of the surviving spouse of a 100 percent or totally disabled veteran;**

**HB 394 relating to the information in ad valorem tax appraisal records that may not be posted on the internet of an appraisal district;**

**HB 1463 relating to the procedure for the canceling an exemption from ad valorem taxation of the residence homestead of an individual who is 65 years of age or older;**

**HB 1464 relating to the procedure for determining that certain land is no longer eligible for appraisal for ad valorem tax purposes as agricultural or open-space land.**

#### **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 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. There was no PVS in 2015.**

**The MAP study for the District was conducted in 2015. 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](http://www.gonzalescad.org) 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.