

GONZALES CENTRAL APPRAISAL DISTRICT

2024 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 2024 was \$1,995,725 and it was adopted by the Directors on August 10 2023. The 2024 budget was a 4.65% Increase from the 2023 budget.

Appeals, Arbitration and Litigation

During 2024 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 three (3) new lawsuits. There were four (4) requests for binding arbitration.

There were 5,172 protests filed by property owners or agents. The ARB heard 1,720 protests, and granted \$8,112,600 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	2023	2023	2024	2024
	Market Value	Taxable Value	Market Value	Taxable Value
Gonzales County	\$10,182,935,000	\$6,112,768,140	\$12,144,929,900	\$7,351,348,865
Gonzales ISD	\$4,980,251,770	\$2,784,850,050	\$5,715,851,950	\$3,114,292,737
Nixon-Smiley ISD	\$2,867,338,210	\$1,716,657,550	\$3,660,086,700	\$2,223,950,245
Waelder ISD	\$846,654,010	\$300,893,280	\$932,326,600	\$308,132,117
City of Gonzales	\$882,201,520	\$688,545,640	\$923,798,300	\$710,820,484
City of Nixon	\$123,765,830	\$106,929,610	\$137,990,590	\$117,539,210
City of Smiley	\$26,256,250	\$18,718,150	\$26,266,360	\$18,725,810
City of Waelder	\$72,073,860	\$55,152,730	\$82,308,330	\$58,908,070
Cuero ISD	\$259,720,670	\$196,618,120	\$361,370,460	\$266,919,016
Shiner ISD	\$608,893,370	\$488,346,260	\$738,795,140	\$566,843,653
Moulton ISD	\$470,705,120	\$342,079,302	\$517,743,050	\$357,618,815
Yoakum ISD	\$144,327,640	\$96,554,030	\$213,551,840	\$146,894,093
Gonzales County ESD #1	\$10,177,890,150	\$6,107,120,560	\$12,139,724,690	\$7,341,471,445
Gonzales County ESD #2	\$10,177,890,150	\$6,107,120,560	\$12,139,724,690	\$7,341,471,445
Gonzales Healthcare Systems	\$8,450,859,150	\$5,069,405,220	\$10,117,220,950	\$6,127,149,708
Yoakum Hospital District	\$145,431,610	\$98,274,660	\$214,785,980	\$149,434,893
Nixon Hospital District	\$962,348,690	\$357,900,130	\$1,056,646,610	\$391,386,040
Gonzales County UWCD	\$7,770,358,800	\$4,273,081,170	\$8,936,099,940	\$4,942,013,207

Property Types Appraised

In 2024 the District had approximately 99,891 parcels. The number of parcels per major category is:

Residential	4,545
Commercial	692
Industrial	246
Mineral	62,007
Agricultural Land	13,012
Business Personal Property	998

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. 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	2023 Tax Rate	2024 Tax Rate	Local Homestead Exemption
City of Gonzales	0.293800	0.296600	None
City of Nixon	0.330000	0.317600	None
City of Smiley	0.270700	0.281000	\$15,000/OV65/DP
City of Waelder	0.160800	0.143700	None
Gonzales County ESD #1	0.074700	0.062700	None
Gonzales County ESD #2	0.019100	0.017700	None
Gonzales County	0.242000	0.203200	None
Gonzales County Underground Water	0.003174	0.002817	None
Gonzales Healthcare	0.305000	0.266700	None
Nixon Hospital District	0.017400	0.017700	None
Yoakum Hospital District	0.137200	0.117900	None
Gonzales ISD	0.824700	0.863400	\$100,000/OV65/DP
Nixon-Smiley CISD	1.114600	1.104600	20%/\$100,000/OV65/DP
Waelder ISD	0.736400	0.761900	\$100,000/OV65/DP
Moulton ISD	0.867050	0.867050	20%/\$100,000/OV65/DP
Cuero ISD	1.002240	0.907480	\$100,000/OV65/DP
Shiner ISD	0.740560	0.717200	\$100,000/OV65/DP
Yoakum ISD	1.009040	0.970590	\$100,000/OV65/DP

Legislative Changes

The Texas Legislature did not meet in 2024.

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 State's 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 2024 with no final results posted yet.

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.