

GONZALES COUNTY APPRAISAL DISTRICT

2017 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 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.

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 2017 was \$1,389,034, and it was adopted by the Directors on July 20, 2017. The 2017 budget was a 13.66% increase from the 2016 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	2017 MARKET VALUE	2017 TAXABLE VALUE	2016 MARKET VALUE	2016 TAXABLE VALUE
GONZALES COUNTY	5,797,734,360	2,840,411,350	5,569,821,090	2,653,015,880
GONZALES ISD	2,953,035,860	1,383,087,920	2,896,792,990	1,333,335,950
NIXON-SMILEY CISD	1,555,712,110	686,625,740	1,480,880,550	614,716,080
WAELDER ISD	573,955,990	168,548,050	571,521,970	167,605,440
CITY OF GONZALES	516,798,000	435,641,160	499,808,230	422,056,170
CITY OF NIXON	70,132,310	64,036,770	68,865,140	62,594,260
CITY OF SMILEY	15,567,730	12,088,690	15,566,960	12,182,550
CITY OF WAELDER	43,903,550	37,666,140	42,917,110	36,489,020
CUERO ISD	208,707,130	170,964,460	178,371,700	140,385,330
SHINER ISD	224,239,120	149,839,840	187,619,810	125,561,200
MOULTON ISD	152,485,510	69,503,930	142,662,020	73,962,860
YOAKUM ISD	125,959,870	92,238,570	111,388,310	83,113,400
GONZALES COUNTY ESD#1	5,794,071,680	2,836,053,900	5,569,221,720	2,651,265,890
GONZALES COUNTY ESFD#1	5,794,071,680	2,836,053,900	5,569,221,720	2,651,265,890
GONZALES HEALTHCARE SYSTEMS	4,784,245,260	2,370,278,810	4,611,103,810	2,218,017,630
YOAKUM HOSPITAL DISTRICT	128,219,370	94,857,070	114,745,230	86,795,320
NIXON HOSPITAL DISTRICT	661,444,160	222,569,430	658,999,510	221,555,930
GONZALES COUNTY UWCD	4,478,922,850	1,939,725,090	4,366,000,300	1,847,418,760

Property Types Appraised

In 2017 the District had approximately 46,836 parcels. The number of parcels per major category is:

Residential	5,751
Commercial	817
Industrial	1,501
Mineral	15,959
Agricultural Land	9,006
Business Personal Property	721

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	2017 Tax Rate	2016 Tax Rate	Local Homestead Exemption
City of Gonzales	0.2750	0.17690	None
City of Nixon	0.40180	0.38900	None
City of Smiley	0.34820	0.32050	\$15,000/OV65/DP
City of Waelder	0.20640	0.21110	None

Gonzales County ESD#1	0.04700	0.04630	None
Gonzales County ES Fire D#1	0.03000	0.01900	None
Gonzales County	0.47850	0.50860	None
Gonzales County Underground Water	0.00680	0.00720	None
Gonzales Healthcare	0.34000	0.28000	None
Nixon Hospital District	0.02060	0.02050	None
Yoakum Hospital District	0.21680	0.22620	None
Gonzales ISD	1.16000	1.18000	\$25,000/OV65/DP
Nixon - Smiley CISD	1.17000	1.17000	20%/\$25,000/OV65/DP
Waelder ISD	1.16660	1.14950	\$25,000/OV65/DP
Moulton ISD	1.01000	0.98000	20%/\$25,000/OV65/DP
Cuero ISD	1.50000	1.45048	\$25,000/OV65/DP
Shiner ISD	1.11010	1.04000	\$25,000/OV65/DP
Yoakum ISD	1.50001	1.48900	\$25,000/OV65/DP

Appeals, Arbitration and Litigation

During 2017 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 two lawsuits still in litigation, and one new lawsuit was filed in 2017. There were four requests for binding arbitration.

There were 1,526 protests filed by property owners or agents. The ARB heard 291 protests, and granted \$7,378,170 in value reduction through the protest hearings.

Legislative Changes

The Texas Legislature met in 2017 and some of the legislature that affected the District were:
SB 1086 The Comptroller prohibited from posting on website hotel occupancy tax data.

HB 150 HS exemption for donated Disabled Veterans homesteads.

HB 3198 Rollbacks do not apply land used for oil and gas operations.

HB 455 Property owner to be heard by telephone conference call at ARB hearing.

SB 731 Property value increased for appealing through arbitration.

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 2016. The results for the 2016 PVS for Gonzales County were: median level of appraisal 1.01; Coefficient of Dispersion 14.41; and Price-Related Differential 1.01.

The MAP study for the District was conducted in 2017. 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 928 St. Paul St., Gonzales, Texas, 78629. Our hours are 8:00 am to 5:00 pm, Monday thru Friday.