

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of GONZALES

FKA = Formerly Known As – 86th Texas Legislature SB2 updated terminology

Taxing Entity	Actual Tax Rate (FKA - Adopted Tax Rate)	Maintenance & Operations Rate (Adopted Rate less Debt Rate)	Debt Rate	No New Revenue Rate (FKA - Effective Tax Rate)	Effective Maintenance & Operations Rate	Voter Approval Rate (FKA-Rollback Rate)
GONZALES COUNTY (GGO)						
Tax Year 2021	0.4391	0.4391	0.0000	0.4391	0.5016	0.4759
Tax Year 2020	0.3839	0.3839	0.0000	0.3839	0.4500	0.3958
Tax Year 2019	0.3809	0.3763	0.0046	0.3809	0.4410	0.4148
Tax Year 2018	0.4784	0.4693	0.0091	0.4784	0.5440	0.5225
Tax Year 2017	0.4785	0.4692	0.0093	0.4785	0.4692	0.5237
GONZALES COUNTY EMERGENCY SERVICES DISTRICT (EMS) – max at ten cents -						
Tax Year 2021	0.0998	0.0998	0.000	*0.1124	*0.1125	*0.1164
Tax Year 2020	0.0998	0.0998	0.000	0.0998	0.1000	*0.1035
Tax Year 2019	0.1000	0.1000	0.000	0.0407	0.0407	0.0439
Tax Year 2018	0.0506	0.0506	0.000	0.0469	0.0469	0.0506
Tax Year 2017	0.0470	0.0470	0.000	0.0436	0.0436	0.0470
GONZALES COUNTY EMERGENCY SERVICES DISTRICT NO. 2 (FD1) – max at three cents -						
Tax Year 2021	0.0300	0.0300	0.000	*0.0303	*0.0303	*0.0313
Tax Year 2020	0.0269	0.0269	0.000	0.0259	0.0260	0.0269
Tax Year 2019	0.0259	0.0259	0.000	0.0240	0.0240	0.0259
Tax Year 2018	0.0299	0.0299	0.000	0.0299	0.0299	*0.0322
Tax Year 2017	0.0300	0.0300	0.000	0.0178	0.0178	0.0192
GONZALES COUNTY UNDERGROUND WATER CONSERVATION DISTRICT (GUW)						
Tax Year 2021	0.005354	0.005354	0.000	0.0051	0.0051	0.0055
Tax Year 2020	0.0050	0.0050	0.000	0.0048	0.004700	0.0050
Tax Year 2019	0.0054	0.0054	0.000	0.005038	0.005038	0.005441
Tax Year 2018	0.0066	0.0066	0.000	0.006287	0.006287	0.006789
Tax Year 2017	0.0068	0.0068	0.000	0.0072	0.007200	0.0072
GONZALES HEALTHCARE SYSTEMS (HGO)						
Tax Year 2021	0.4200	0.4200	0.0000	0.3716	0.3541	0.4914
Tax Year 2020	0.3250	0.3095	0.0155	0.3137	0.2982	0.3375
Tax Year 2019	0.3094	0.2937	0.0157	0.2882	0.2720	0.3094
Tax Year 2018	0.3600	0.3397	0.0203	0.3374	0.3169	0.3625
Tax Year 2017	0.3400	0.3192	0.0208	0.2646	0.2426	0.2828
GONZALES ISD (SGO)						
Tax Year 2021	1.0927	1.0092	0.0835	1.0731	1.0092	1.0927
Tax Year 2020	1.0991	1.0092	0.0899	1.0850	1.0092	1.0991
Tax Year 2019	1.1404	1.0440	0.0964	1.0408	1.0440	1.1404
Tax Year 2018	*1.2724	1.1324	0.0476	1.1251	1.0401	1.1865
Tax Year 2017	1.1600	1.0400	0.1200	1.1517	1.0401	1.1603
*Gonzales ISD held a “Tax Ratification Election” on August 25, 2018. The tax rate was reduced to 1.18 for the 2018 tax year. (1.1324 M&O rate, 0.0476 I&S rate)						

Taxing Entity	Actual Tax Rate (FKA - Adopted Tax Rate)	Maintenance & Operations Rate	Debt Rate	No New Revenue Rate (FKA - Effective Tax Rate)	Effective Maintenance & Operations Rate	Voter Approval Rate (FKA- Rollback Rate)
GONZALES, CITY OF (CGO)						
Tax Year 2021	0.3252	0.1736	0.1516	0.3094	0.1678	0.3252
Tax Year 2020	0.3511	0.1901	0.1610	0.2992	0.1761	0.3511
Tax Year 2019	0.3380	0.1986	0.1394	0.2817	0.1839	0.3380
Tax Year 2018	0.3050	0.1990	*0.1060	0.2761	*0.1100	*0.2248
Tax Year 2017	0.2750	0.2750	0.0000	0.1729	0.1729	0.1867
**The numbers shown for City of Gonzales for 2018 are per Court Order and not TNT Calculations.						
NIXON HOSPITAL DISTRICT (HNX)						
Tax Year 2021	0.0183	0.0183	0.000	0.0159	0.0159	0.0183
Tax Year 2020	0.01621	0.01621	0.000	0.01621	0.016231	0.01809
Tax Year 2019	0.0159	0.0159	0.000	0.0159	0.0159	0.0171
Tax Year 2018	0.0194	0.0194	0.000	0.0194	0.0193	0.0208
Tax Year 2017	0.0206	0.0206	0.000	0.0206	0.0206	0.0222
NIXON, CITY OF (CNX)						
Tax Year 2021	0.3853	0.3853	0.000	0.3674	0.3675	0.3853
Tax Year 2020	0.3450	0.3450	0.000	0.3294	0.4339	0.3450
Tax Year 2019	0.3929	0.3929	0.000	0.3528	0.4792	0.3929
Tax Year 2018	0.4018	0.4018	0.000	0.3408	0.5024	0.5425
Tax Year 2017	0.4018	0.4018	0.000	0.3818	0.5136	0.5546
NIXON-SMILEY CISD (SNS)						
Tax Year 2021	1.1500	0.9734	0.1766	1.5257	0.9734	1.1526
Tax Year 2020	1.1400	0.9764	0.1636	1.1520	0.9764	1.1400
Tax Year 2019	1.1500	0.9900	0.1600	0.7865	0.9900	1.1374
Tax Year 2018	1.1700	1.0600	0.1100	1.1494	1.1700	1.3956
Tax Year 2017	1.1700	0.9563	0.2137	1.0511	0.9563	1.1871
*Nixon-Smiley CISD held a "Tax Rollback Election" on November 5, 2013. The tax rate was reduced to 1.17 for the 2013 tax year. (1.17 M&O rate, 0.00 I&S rate)						
SMILEY, CITY OF (CSM)						
Tax Year 2021	*0.2899	0.2899	0.000	0.2899	0.2905	0.3131
Tax Year 2020	*0.3573	0.3573	0.000	0.3573	0.3573	0.3699
Tax Year 2019	0.3827	0.3827	0.000	0.3827	0.3827	0.4133
Tax Year 2018	0.3600	0.3600	0.000	0.3468	0.3454	0.3730
Tax Year 2017	0.3482	0.3482	0.000	0.3228	0.3226	0.3484
WAELDER ISD (SWA)						
Tax Year 2021	0.9531	0.8720	0.0811	0.7840	0.9664	0.9792
Tax Year 2020	1.0697	0.9664	0.1033	1.0700	0.9664	1.0758
Tax Year 2019	1.0728	0.9700	0.1028	1.0256	0.9700	1.0728
Tax Year 2018	1.1562	1.0400	0.1162	1.1145	1.0400	1.1549
Tax Year 2017	1.1666	1.0400	0.1266	1.1378	1.0400	1.1666

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
WAELDER, CITY OF (CWL)						
Tax Year 2021	0.2108	0.0160	0.1948	0.2177	0.0154	0.2108
Tax Year 2020	0.2258	0.0160	0.2098	0.2258	0.0156	0.2259
Tax Year 2019	0.2244	0.0154	0.2090	0.2164	0.0193	0.2298
Tax Year 2018	0.2244	0.0200	0.2044	0.2044	0.0000	0.2258
Tax Year 2017	0.2064	0.0000	0.2064	0.2064	0.0000	0.2124
YOAKUM HOSPITAL DISTRICT **This information is Provided by the District via Lavaca Co. TAC**						
Tax Year 2021	0.1857	0.1857	0.0000	0.1857	0.1861	0.2009
Tax Year 2020	0.1828	0.1828	0.0000	0.1828	0.1829	0.2084
Tax Year 2019	0.1830	0.1830	0.0000	0.1830	0.2101	0.2269
Tax Year 2018	0.2004	0.2004	0.0000	0.2004	0.2020	0.2181
Tax Year 2017	0.2168	0.1939	0.0229	0.2292	0.1796	0.2168
These jurisdictions cross into the Gonzales County boundary line, but the levied taxes are not collected by the Gonzales County Tax Assessor-Collector. For more information please visit www.co.lavaca.tx.us						
Moulton ISD** This information is Provided by the District via Lavaca County Tax Assessor-Collector.						
Tax Year 2021	1.16125	0.9634	0.19785	1.16001	0.9634	1.16125
Tax Year 2020	Not provided	Not provided	Not provided	Not provided	Not provided	Not provided
Tax Year 2019	1.1299	0.9700	0.2499	0.6442	0.9700	1.2199
Tax Year 2018	0.9900	0.9900	0.0000	0.6925	0.9500	0.9900
Tax Year 2017	1.0100	1.0100	0.0000	1.1358	1.06212	1.0400
Tax Year 2016	0.9800	0.9800	0.0000	1.4881	0.99967	1.0396
Shiner ISD*** This information is Provided by the District via Lavaca County Tax Assessor-Collector.						
Tax Year 2021	Not Provided	Not Provided	Not Provided	1.199884	0.9634	1.036535
Tax Year 2020	1.0365	0.9664	0.0701	1.2059	0.9664	1.04073
Tax Year 2019	1.0401	0.9700	0.0701	0.8402	0.9700	1.0401
Tax Year 2018	1.1101	1.0400	0.0701	1.0496	1.0483	1.1101
Tax Year 2017	1.1101	1.0400	0.0701	0.9888	1.0572	1.1115
Tax Year 2016	1.1101	1.0400	0.0000	1.0410	1.0492	1.0400

The county is providing this table of property tax rate information as a service to the residents of the county. Each individual taxing unit is responsible for calculating the property tax rates listed in this table pertaining to that taxing unit and providing that information to the county.

***SB2 of the 86th Texas Legislature changed wording within the Texas Property Tax Code regarding Truth-In-Taxation. The changes are struck-out in red and replaced with the new verbiage.*

The **Adopted Tax Rate** is the tax rate adopted by the governing body of a taxing unit.

The **Maintenance and Operations Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the following year.

The **Debt Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund the unit's debt service for the following year.

The **No-New-Revenue ~~Effective Tax Rate~~** is the tax rate that would generate the same amount of revenue in the current tax year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Effective Maintenance and Operations Rate** is the tax rate that would generate the same amount of revenue for maintenance and operations in the current tax year as was generated by a taxing unit's maintenance and operations rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Voter Approval ~~Rollback Tax Rate~~** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election.

****City of Nixon Sales Tax Adjustment Rate is 0.1551 for 2012
****City of Nixon Sales Tax Adjustment Rate is 0.1926 for 2013
****City of Nixon Sales Tax Adjustment Rate is 0.2906 for 2014
****City of Nixon Sales Tax Adjustment Rate is 0.4538 for 2015
****City of Nixon Sales Tax Adjustment Rate is 0.1868 for 2016
****City of Nixon Sales Tax Adjustment Rate is 0.1308 for 2017
****City of Nixon Sales Tax Adjustment Rate is 0.1611 for 2018
****City of Nixon Sales Tax Adjustment Rate is 0.1246 for 2019
****City of Nixon Sales Tax Adjustment Rate is 0.1040 for 2020
****City of Nixon Sales Tax Adjustment Rate is 0.1119 for 2021

****Gonzales County Sales Tax Adjustment Rate is 0.1419 for 2012
****Gonzales County Sales Tax Adjustment Rate is 0.0900 for 2013
****Gonzales County Sales Tax Adjustment Rate is 0.1055 for 2014
****Gonzales County Sales Tax Adjustment Rate is 0.1003 for 2015
****Gonzales County Sales Tax Adjustment Rate is 0.0795 for 2016
****Gonzales County Sales Tax Adjustment Rate is 0.0772 for 2017
****Gonzales County Sales Tax Adjustment Rate is 0.0741 for 2018
****Gonzales County Sales Tax Adjustment Rate is 0.0660 for 2019
****Gonzales County Sales Tax Adjustment Rate is 0.0698 for 2020
****Gonzales County Sales Tax Adjustment Rate is 0.0551 for 2021

***City of Smiley 2020 Tax Rate: Due to Section 26.05c Texas Property Tax Code - the City's tax rate for the year is the lessor of the no-new-revenue tax rate calculated for 2020 or the tax rate adopted by the taxing unit for the preceding tax year. (automatic adopted rate = 0.3573)**

***City of Smiley 2021 Tax Rate: Due to Section 26.05c Texas Property Tax Code – the City's tax rate for the year is the lessor of the no-new-revenue tax rate calculated for the 2021 tax year or the tax rate adopted by the taxing unit for the preceding tax year. (automatic adopted rate = 0.2899) Special Note: meeting to adopt proposed VAR was posted in time; however, agenda item was in error. Not enough time to post in paper for a 2nd meeting – will hold meeting to adopt NNR next week. Dated 09/20/21**

***Gonzales ISD held a "Tax Ratification Election" on August 25, 2018.
The tax rate was reduced to 1.18 for the 2018 tax year. (1.1324 M&O rate, 0.0476 I&S rate)**

***Nixon-Smiley CISD held a "Tax Rollback Election" on November 5, 2013.
The tax rate was reduced to 1.17 for the 2013 tax year. (1.17 M&O rate, 0.00 I&S rate)**
