

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of GONZALES

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate (Adopted Rate less Debt Rate)	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
GONZALES COUNTY (GGO)						
Tax Year 2017	0.4785	0.4692	0.0093	0.4785	0.4692	0.5237
Tax Year 2016	0.5086	0.4989	0.0097	0.5086	0.5801	0.5567
Tax Year 2015	0.3449	0.3381	0.0068	0.3449	0.6012	0.5557
Tax Year 2014	0.3045	0.2986	0.0059	0.2709	0.3742	0.3045
Tax Year 2013	0.2708	0.2665	0.0043	0.1908	0.2762	0.2125
Tax Year 2012	0.3554	0.3457	0.0097	0.3276	0.4515	0.3554
GONZALES COUNTY EMERGENCY SERVICES DISTRICT (EMS)						
Tax Year 2017	0.0470	0.0470	0.000	0.0436	0.0436	0.0470
Tax Year 2016	0.0463	0.0463	0.000	0.0429	0.0429	0.0463
Tax Year 2015	0.0298	0.0298	0.000	0.0298	0.0298	0.0321
Tax Year 2014	0.0184	0.0184	0.000	0.0184	0.0185	0.0199
Tax Year 2013	0.0280	0.0280	0.000	0.0280	0.0280	0.0302
Tax Year 2012	0.0510	0.0510	0.000	0.0482	0.0482	0.0520
GONZALES COUNTY EMERGENCY SERVICES FIRE DISTRICT NO. 1 (FD1)						
Tax Year 2017	0.0300	0.0300	0.000	0.0178	0.0178	0.0192
Tax Year 2016	0.0190	0.0190	0.000	0.0190	0.0190	0.0205
Tax Year 2015	0.0132	0.0132	0.000	0.0096	0.0096	0.0103
Tax Year 2014	0.0059	0.0059	0.000	0.0055	0.0055	0.0059
Tax Year 2013	0.0084	0.0084	0.000	0.0078	0.0078	0.0084
Tax Year 2012	0.0142	0.0142	0.000	0.0132	0.0132	0.0142
GONZALES COUNTY UNDERGROUND WATER CONSERVATION DISTRICT (GUW)						
Tax Year 2017	0.0068	0.0068	0.000	0.0072	0.0072	0.0072
Tax Year 2016	0.0072	0.0072	0.000	0.0064	0.0064	0.0064
Tax Year 2015	0.0060	0.0060	0.000	0.0046	0.0046	0.0046
Tax Year 2014	0.0045	0.0045	0.000	0.0050	0.0050	0.0050
Tax Year 2013	0.0050	0.0050	0.000	0.0106	0.0106	0.0106
Tax Year 2012	0.0099	0.0099	0.000	0.0115	0.0115	0.0115
GONZALES HEALTHCARE SYSTEMS (HGO)						
Tax Year 2017	0.3400	0.3192	0.0208	0.2646	0.2426	0.2828
Tax Year 2016	0.2800	0.2580	0.0220	0.4023	0.3801	0.4325
Tax Year 2015	0.2800	0.2645	0.0155	0.3237	0.3079	0.3480
Tax Year 2014	0.1975	0.1229	0.0097	0.1326	0.1229	0.1424
Tax Year 2013	0.1975	0.1830	0.0145	0.1089	0.0931	0.1150
Tax Year 2012	0.1975	0.1687	0.0288	0.1093	0.0801	0.1153

GONZALES ISD (SGO)						
Tax Year 2017	1.1600	1.0400	0.1200	1.1517	1.0401	1.1603
Tax Year 2016	1.1800	1.0400	0.1400	1.4517	1.0401	1.1910
Tax Year 2015	1.1633	1.0400	0.1233	1.8251	1.0401	1.1633
Tax Year 2014	1.1248	1.0400	0.0848	0.7251	1.0401	1.1248
Tax Year 2013	0.9677	0.9357	0.0320	0.6300	0.9357	0.9677
Tax Year 2012	0.9724	0.9357	0.0367	0.6149	0.9357	0.9724
GONZALES, CITY OF (CGO)						
Tax Year 2017	0.2750	0.2750	0.000	0.1729	0.1729	0.1867
Tax Year 2016	0.1769	0.1769	0.000	0.1638	0.1638	0.1769
Tax Year 2015	0.1595	0.1595	0.000	0.1595	0.1595	0.1722
Tax Year 2014	0.1628	0.1628	0.000	0.1508	0.1508	0.1628
Tax Year 2013	0.1845	0.1845	0.000	0.1845	0.1845	0.1992
Tax Year 2012	0.2329	0.2329	0.000	0.2329	0.2329	0.2515
NIXON HOSPITAL DISTRICT (HNX)						
Tax Year 2017	0.0206	0.0206	0.000	0.0206	0.0206	0.0222
Tax Year 2016	0.0205	0.0205	0.000	0.0205	0.0217	0.0234
Tax Year 2015	0.0171	0.0171	0.000	0.0171	0.0171	0.0184
Tax Year 2014	0.0162	0.0162	0.000	0.0162	0.0177	0.0191
Tax Year 2013	0.0221	0.0221	0.000	0.0221	0.0221	0.0238
Tax Year 2012	0.0278	0.0278	0.000	0.0278	0.0278	0.0300
NIXON, CITY OF (CNX)						
Tax Year 2017	0.4018	0.4018	0.000	0.3818	0.5136	0.5546
Tax Year 2016	0.3890	0.3890	0.000	0.3890	0.5830	0.4428
Tax Year 2015	0.3819	0.3819	0.000	0.3819	0.8449	0.4586
Tax Year 2014	0.4000	0.4000	0.000	0.3849	0.6783	0.7325
Tax Year 2013	0.3856	0.3856	0.000	0.3397	0.5354	0.3856
Tax Year 2012	0.3584	0.3584	0.000	0.3180	0.4755	0.3584
NIXON-SMILEY CISD (SNS)						
Tax Year 2017	1.1700	0.9563	0.2137	1.0511	0.9563	1.1871
Tax Year 2016	1.1700	0.9500	0.2200	1.8327	1.0323	1.2897
Tax Year 2015	1.1500	0.9500	0.2000	1.9388	1.0400	1.2016
Tax Year 2014	1.1500	0.9400	0.2100	0.6085	1.1700	1.2714
Tax Year 2013	*1.2800	1.1700	0.1100	0.3905	0.9288	1.0334
Tax Year 2012	1.2000	1.1700	0.0300	0.8351	1.0344	1.3503
SMILEY, CITY OF (CSM)						
Tax Year 2017	0.3482	0.3482	0.000	0.3228	0.3226	0.3484
Tax Year 2016	0.3205	0.3205	0.000	0.2974	0.2974	0.3211
Tax Year 2015	0.3302	0.3302	0.000	0.3510	0.3510	0.3790
Tax Year 2014	0.3302	0.3302	0.000	0.3302	0.3302	0.3566
Tax Year 2013	0.3918	0.3918	0.000	0.3918	0.3918	0.4231
Tax Year 2012	0.4041	0.4041	0.000	0.3832	0.3832	0.4138
WAELDER ISD (SWA)						
Tax Year 2017	1.1666	1.0400	0.1266	1.1378	1.0400	1.1666
Tax Year 2016	1.1495	1.0400	0.1095	1.3714	1.0400	1.1615
Tax Year 2015	1.1350	1.0400	0.0950	1.1497	1.0400	1.1350
Tax Year 2014	1.1350	1.0400	0.0950	1.1862	1.0400	1.1571
Tax Year 2013	1.1283	1.0133	0.1150	0.8792	1.0133	1.1252
Tax Year 2012	1.2151	1.0400	0.1751	1.0582	1.0400	1.2052

WAELDER, CITY OF (CWL)						
Tax Year 2017	0.2064	0.0000	0.2064	0.2064	0.000	0.2124
Tax Year 2016	0.2111	0.0000	0.2111	0.2111	0.000	0.2258
Tax Year 2015	0.2131	0.0000	0.2131	0.2131	0.0000	0.2222
Tax Year 2014	0.2156	0.0000	0.2156	0.2156	0.2156	0.4728
Tax Year 2013	0.2226	0.2226	0.000	0.2226	0.2226	0.2404
Tax Year 2012	0.2231	0.2231	0.000	0.2066	0.2066	0.2231
YOAKUM HOSPITAL DISTRICT **This information is Provided by the District via Lavaca Co. TAC**						
Tax Year 2017	0.2168	0.1939	0.0229	0.2292	0.1796	0.2168
Tax Year 2016	0.2262	0.1773	0.0489	0.2262	0.2181	0.2844
Tax Year 2015	0.1805	0.1405	0.0400	0.1805	0.1402	0.1914
Tax Year 2014	0.1475	0.1145	0.0330	0.1082	0.1061	0.1475
Tax Year 2013	0.1615	0.1104	0.0511	0.1595	0.1023	0.1615
Tax Year 2012	0.1833	0.1175	0.0658	0.1756	0.1088	0.1833

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.

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 **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 **Rollback Tax Rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate. In the case of a school district, an election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.

SALES TAX ADJUSTMENTS

****City of Nixon Sales Tax Rate is 0.1551 for 2012
****City of Nixon Sales Tax Rate is 0.1926 for 2013
****City of Nixon Sales Tax Rate is 0.2906 for 2014
****City of Nixon Sales Tax Rate is 0.4538 for 2015
****City of Nixon Sales Tax Rate is 0.1868 for 2016
****City of Nixon Sales Tax Rate is 0.1308 for 2017

****Gonzales County Sales Tax Rate is 0.1419 for 2012
****Gonzales County Sales Tax Rate is 0.0900 for 2013
****Gonzales County Sales Tax Rate is 0.1055 for 2014
****Gonzales County Sales Tax Rate is 0.1003 for 2015
****Gonzales County Sales Tax Rate is 0.0795 for 2016
****Gonzales County Sales Tax Rate is 0.0772 for 2017

***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)**
