

2026 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)	No-New Revenue Maintenance & Operations Rate	Voter Approval Rate (FKA-Rollback Rate)
Gonzales County Sales Tax Adjustments are listed on the last page of this document. *Gonzales County has elected to reduce its' no-new-revenue and voter-approval tax rates by directing a portion of sales tax specifically to reduce property taxes.						
GONZALES COUNTY (GGO) (89)						
Tax Year 2026	0.3479	0.3082	0.0397	0.3657	0.3291	0.3479
Tax Year 2025	0.2689	0.2394	0.0295	0.2103	0.2115	0.2689
Tax Year 2024	0.2032	0.2032	0.0000	0.2032	0.2042	0.2132
Tax Year 2023	0.2420	0.2420	0.0000	0.2420	0.2428	0.2570
Tax Year 2022	0.3071	0.3071	0.0000	0.3071	0.3076	0.3690
Tax Year 2021	0.4391	0.4391	0.0000	0.4391	0.5016	0.4759
GONZALES COUNTY EMERGENCY SERVICES DISTRICT NO. 1 (EMS) (60) – max at ten cents -						
Tax Year 2026	0.085541	0.085541	0.000	0.085541	0.086126	0.094928
Tax Year 2025	0.0645	0.0645	0.000	0.0645	0.0645	0.0710
Tax Year 2024	0.0627	0.0627	0.000	0.0627	0.0627	0.0648
Tax Year 2023	0.0747	0.0747	0.000	0.0747	0.0747	0.0773
Tax Year 2022	0.0938	0.0938	0.000	0.0710	0.0711	0.0938
Tax Year 2021	0.0998	0.0998	0.000	*0.1124	*0.1125	*0.1164
GONZALES COUNTY EMERGENCY SERVICES DISTRICT NO. 2 (FDI) (61) – max at three cents -						
Tax Year 2026	0.0300	0.029305	0.000695	*0.033274	*0.032842	*0.034686
Tax Year 2025	0.0251	0.0246	0.0005	0.0182	0.0177	0.0192
Tax Year 2024	0.0177	0.0172	0.0005	0.0160	0.0160	0.0177
Tax Year 2023	0.0191	0.0191	0.000	0.0177	0.0177	0.0191
Tax Year 2022	0.0223	0.0223	0.000	0.0213	0.0213	0.0223
Tax Year 2021	0.0300	0.0300	0.000	*0.0303	*0.0303	*0.0313
*2025 Tax Year ESD2 Proposed and Adopted Tax Rate = De Minimis Rate						

GONZALES COUNTY UNDERGROUND WATER CONSERVATION DISTRICT (GUW) (65)

Tax Year 2026	0.003074	0.003074	0.000	0.003074	0.003105	0.003353
Tax Year 2025	0.002729	0.002729	0.000	0.002729	0.002729	0.002952
Tax Year 2024	0.002817	0.002817	0.000	0.002609	0.002604	0.002817
Tax Year 2023	0.003174	0.003174	0.000	0.002935	0.002939	0.003174
Tax Year 2022	0.003735	0.003735	0.000	0.003735	0.003743	0.004042
Tax Year 2021	0.005354	0.005354	0.000	0.0051	0.0051	0.0055

GONZALES HEALTHCARE SYSTEMS (HGO) (70)

Tax Year 2026	0.372762	0.372762	0.000	0.372762	0.393989	0.425508
Tax Year 2025	0.2792	0.2792	0.000	0.2692	0.2693	0.2908
Tax Year 2024	0.2667	0.2667	0.000	0.2546	0.2577	0.2667
Tax Year 2023	0.3050	0.3050	0.000	0.2589	0.2913	0.3146
Tax Year 2022	0.3200	0.3200	0.0000	0.2938	0.2941	0.3227
Tax Year 2021	0.4200	0.4200	0.0000	0.3716	0.3541	0.4914

GONZALES ISD (SGO)

Tax Year 2026	Adopting 08/31					
Tax Year 2025	0.8750	0.7308	0.1442	0.8802	N/A	0.8750
Tax Year 2024	0.8634	0.7308	0.1326	0.7198	N/A	0.8645
Tax Year 2023	0.8247	0.7331	0.0916	0.8591	N/A	0.8280
Tax Year 2022	0.9883	0.9185	0.0698	0.8183	N/A	0.9883
Tax Year 2021	1.0927	1.0092	0.0835	1.0731	N/A	1.0927

***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)

GONZALES, CITY OF (CGO) (16)

Tax Year 2026	Adopting 09/03		0.1448	0.3158	0.1982	0.3561
Tax Year 2025	0.3300	0.2013	0.1287	0.2930	0.1624	0.30300
Tax Year 2024	0.2966	0.1643	0.1323	0.2966	0.1651	0.3031
Tax Year 2023	0.2938	0.1635	0.1303	0.2910	0.1580	0.2938
Tax Year 2022	0.3117	0.1692	0.1425	0.3048	0.1635	0.3117
Tax Year 2021	0.3252	0.1736	0.1516	0.3094	0.1678	0.3252

***2025 Tax Year City of Gonzales Proposed and Adopted Tax Rate based on De Minimis Rate of 0.3701**

NIXON HOSPITAL DISTRICT (HNX) (71)

Tax Year 2026	Adopting sept		0.0088	0.0219	0.0223	0.0328
Tax Year 2025	0.0219	0.0219	0.000	0.0183	0.0183	0.0219
Tax Year 2024	0.0177	0.0177	0.000	0.0164	0.0164	0.0177
Tax Year 2023	0.0174	0.0174	0.000	0.0162	0.0162	0.0174
Tax Year 2022	0.0183	0.0183	0.000	0.0180	0.0154	0.0194
Tax Year 2021	0.0183	0.0183	0.000	0.0159	0.0159	0.0183

City of Nixon Sales Tax Adjustments are listed on the last page of this document. *The City of Nixon has elected to reduce its' no-new-revenue and voter-approval tax rates by directing a portion of sales tax specifically to reduce property taxes.

NIXON, CITY OF (CNX) (17)

Tax Year 2026	Adopting 09/14		0.0387	0.2890	0.2041	0.2475
Tax Year 2025	0.3155	0.2188	0.0967	0.3155	0.2871	0.3726
Tax Year 2024	0.3176	0.2890	0.0286	0.3176	0.3176	0.3605
Tax Year 2023	0.3300	0.3300	0.000	0.2115	0.2115	0.2224
Tax Year 2022	0.2644	0.2644	0.000	0.3235	0.3236	0.2644
Tax Year 2021	0.3853	0.3853	0.000	0.3674	0.3675	0.3853

**2023 tax year proposed and adopted rate was based on the De Minimis Rate.

NIXON-SMILEY CISD (SNS) (36)

Tax Year 2026	1.0446	0.7869	0.2577	1.6824	N/A	1.0746
Tax Year 2025	1.0746	0.7869	0.2877	1.1548	N/A	1.0746
Tax Year 2024	1.1046	0.6769	0.4277	0.8599	N/A	1.1146
Tax Year 2023	1.1146	0.6792	0.4354	0.8615	N/A	1.1162
Tax Year 2022	1.1500	0.8646	0.2854	0.6974	N/A	1.2405
Tax Year 2021	1.1500	0.9734	0.1766	1.5257	N/A	1.1526

*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)

**On November 4, 2025, district voters will consider a proposition approving of the district's proposed tax rate. If the proposition is approved, the Board has determined that the district's I&S rate should be lowered to offset the increase in the districts M&O rate (M&O .7869/I&S .2877) if the proposition is not approved by district voters, the districts total tax rate will be 1.0746 with an M&O rate of 0.6769 and an I&S rate of 0.3977.

**On November 3, 2026, district voters will consider a proposition approving of the district's proposed tax rate.

SMILEY, CITY OF (CSM) (19) no 2023 ordinance/order/resolution received from entity as of 09/21/2023

Tax Year 2026	Adopting 09/15		0.000	0.2718	0.2863	0.3224
Tax Year 2025	0.3063	0.3063	0.000	0.2685	0.2685	0.3063
Tax Year 2024	0.2810	0.2810	0.000	0.2810	0.2864	0.3204
Tax Year 2023	*0.2707	0.2707	0.000	0.2707	0.2759	0.2855
Tax Year 2022	0.2816	0.2816	0.000	0.2471	0.2497	0.2816
Tax Year 2021	*0.2899	0.2899	0.000	0.2899	0.2905	0.3131

WAEELDER ISD (SWA) (33)

Tax Year 2026	Adopting 09/21		0.0856	0.6947	N/A	0.7678
Tax Year 2025	0.6678	0.6131	.0547	0.6841	N/A	0.6678
Tax Year 2024	0.7619	0.6969	0.0650	0.7126	N/A	0.7619
Tax Year 2023	0.7364	0.6692	0.0672	0.8278	N/A	0.7364
Tax Year 2022	0.9289	0.8546	0.0743	0.8784	N/A	0.9289
Tax Year 2021	0.9531	0.8720	0.0811	0.7840	N/A	0.9792

***Waelder ISD elected to adopt \$.03 disaster pennies for the 2024 tax year. This changed the calculated VAR from 0.7319 to 0.7619

WAEELDER, CITY OF (CWL) (18)

****The Gonzales County Tax Assessor has not received a proposed or adopted rate notice from the city as of 09/23/2025. Date releasing software vendor to initiate 2025 tax roll processing for consolidated tax roll.**

Tax Year 2026	Adopting 09/08		0.1280	0.1320	0.0083	0.1424
Tax Year 2025	0.1374	0.0085	0.1289	0.1374	0.1374	0.1442
Tax Year 2024	0.1437	0.0149	0.1288	0.1520	0.0138	0.1437
Tax Year 2023	0.1608	0.0146	0.1462	0.1682	0.0136	0.1608
Tax Year 2022	0.1887	0.0153	0.1734	0.1877	0.0142	0.1887
Tax Year 2021	0.2108	0.0160	0.1948	0.2177	0.0154	0.2108

YOAKUM HOSPITAL DISTRICT **This information is Provided by the District via Lavaca Co. TAC**

Tax Year 2026	0.1368	0.1368	0.0000	0.1368	0.1384	0.1494
Tax Year 2025	0.1303	0.1303	0.0000	0.1303	0.1305	0.1548
Tax Year 2024	0.1179	0.1179	0.0000	0.1179	0.1372	0.1481
Tax Year 2023	0.1372	0.1372	0.0000	0.1196	0.1197	0.1372
Tax Year 2022	0.1507	0.1507	0.0000	0.1507	0.1817	0.1962
Tax Year 2021	0.1857	0.1857	0.0000	0.1857	0.1861	0.2009

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 2026			0.17971	1.41017		0.86711
Tax Year 2025	0.86711	0.6874	0.17971	0.81091	0.64866	0.83711
Tax Year 2024	0.86705	0.6669	0.20015	0.79495	0.66064	0.86706
Tax Year 2023	0.86705	0.6692	0.19785	0.69212	0.56269	0.86705
Tax Year 2022	1.05245	0.8546	0.19785	0.84361	0.69788	1.05245
Tax Year 2021	1.16125	0.9634	0.19785	1.16001	0.9634	1.16125

Shiner ISD* This information is Provided by the District via Lavaca County Tax Assessor-Collector.**

Tax Year 2026			0.050373	0.974465		0.717273
Tax Year 2025	0.7172	0.6669	0.0503	0.767815	0.62949	0.717209
Tax Year 2024	0.7172	0.6669	0.0503	0.666161	0.63744	0.717246
Tax Year 2023	0.74056	0.6692	0.07136	0.604721	0.557727	0.74056
Tax Year 2022	0.92596	0.8546	0.07136	0.772777	0.717439	0.925960
Tax Year 2021	1.03476	0.9634	0.07136	1.199884	0.9634	1.036535

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.

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. In which case, the taxing unit reduces its no-new-revenue and voter-approval tax rates to offset the expected sales tax revenue.

BELOW IS THE LISTING OF EACH YEAR'S SALES TAX ADJUSTMENT RATE FOR THE CITY OF NIXON AND THE COUNTY OF GONZALES.

***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
***City of Nixon Sales Tax Adjustment Rate is 0.0705 for 2022
***City of Nixon Sales Tax Adjustment Rate is 0.0964 for 2023
***City of Nixon Sales Tax Adjustment Rate is 0.0603 for 2024
***City of Nixon Sales Tax Adjustment Rate is 0.0631 for 2025
***City of Nixon Sales Tax Adjustment Rate is 0.0550 for 2026

***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
***Gonzales County Sales Tax Adjustment Rate is 0.0470 for 2022
***Gonzales County Sales Tax Adjustment Rate is 0.0442 for 2023
***Gonzales County Sales Tax Adjustment Rate is 0.0428 for 2024
***Gonzales County Sales Tax Adjustment Rate is 0.0414 for 2025
***Gonzales County Sales Tax Adjustment Rate is 0.0462 for 2026

***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**

***City of Smiley 2023 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 2023 tax year or the tax rate adopted by the taxing unit for the preceding tax year. (automatic adopted rate = 0.2707) Special Note: The City did not propose their budget in time to allow for the amount of days needed to hold a hearing and then adopt prior to adopting the tax rate by the deadline. Dated 09/13/2023**

***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)**
