

# 2024 Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of GONZALES

\*\*\*FKA = Formerly Known As – 86<sup>th</sup> 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)
<b>GONZALES COUNTY (GGO)</b>						
Tax Year 2024	0.2032	0.2032	0.0000	0.2032	0.2042	<b>0.2132</b>
Tax Year 2023	0.2420	0.2420	0.0000	0.2420	0.2428	<b>0.2570</b>
Tax Year 2022	0.3071	0.3071	0.0000	0.3071	0.3076	<b>0.3690</b>
Tax Year 2021	0.4391	0.4391	0.0000	0.4391	0.5016	<b>0.4759</b>
Tax Year 2020	0.3839	0.3839	0.0000	0.3839	0.4500	<b>0.3958</b>
Tax Year 2019	0.3809	0.3763	0.0046	0.3809	0.4410	<b>0.4148</b>
<b>GONZALES COUNTY EMERGENCY SERVICES DISTRICT NO. 1 (EMS) – max at ten cents -</b>						
Tax Year 2024	0.0627	0.0627	0.000	0.0627	0.0627	<b>0.0648</b>
Tax Year 2023	0.0747	0.0747	0.000	0.0747	0.0747	<b>0.0773</b>
Tax Year 2022	0.0938	0.0938	0.000	0.0710	0.0711	<b>0.0938</b>
Tax Year 2021	0.0998	0.0998	0.000	*0.1124	*0.1125	<b>*0.1164</b>
Tax Year 2020	0.0998	0.0998	0.000	0.0998	0.1000	<b>*0.1035</b>
Tax Year 2019	0.1000	0.1000	0.000	0.0407	0.0407	<b>0.0439</b>
<b>GONZALES COUNTY EMERGENCY SERVICES DISTRICT NO. 2 (FDI) – max at three cents -</b>						
Tax Year 2024	0.0177	0.0172	0.0005	0.0160	0.0160	<b>0.0177</b>
Tax Year 2023	0.0191	0.0191	0.000	0.0177	0.0177	<b>0.0191</b>
Tax Year 2022	0.0223	0.0223	0.000	0.0213	0.0213	<b>0.0223</b>
Tax Year 2021	0.0300	0.0300	0.000	*0.0303	*0.0303	<b>*0.0313</b>
Tax Year 2020	0.0269	0.0269	0.000	0.0259	0.0260	<b>0.0269</b>
Tax Year 2019	0.0259	0.0259	0.000	0.0240	0.0240	<b>0.0259</b>
<b>GONZALES COUNTY UNDERGROUND WATER CONSERVATION DISTRICT (GUW)</b>						
Tax Year 2024	0.002817	0.002817	0.000	0.002609	0.002604	<b>0.002817</b>
Tax Year 2023	0.003174	0.003174	0.000	0.002935	0.002939	<b>0.003174</b>
Tax Year 2022	0.003735	0.003735	0.000	0.003735	0.003743	<b>0.004042</b>
Tax Year 2021	0.005354	0.005354	0.000	0.0051	0.0051	<b>0.0055</b>
Tax Year 2020	0.0050	0.0050	0.000	0.0048	0.004700	<b>0.0050</b>
Tax Year 2019	0.0054	0.0054	0.000	0.005038	0.005038	<b>0.005441</b>

**GONZALES HEALTHCARE SYSTEMS (HGO)**

<b>Tax Year 2024</b>	0.2667	0.2667	0.000	0.2546	0.2577	<b>0.2667</b>
<b>Tax Year 2023</b>	0.3050	0.3050	0.000	0.2589	0.2913	<b>0.3146</b>
<b>Tax Year 2022</b>	0.3200	0.3200	0.0000	0.2938	0.2941	<b>0.3227</b>
<b>Tax Year 2021</b>	0.4200	0.4200	0.0000	0.3716	0.3541	<b>0.4914</b>
<b>Tax Year 2020</b>	0.3250	0.3095	0.0155	0.3137	0.2982	<b>0.3375</b>
<b>Tax Year 2019</b>	0.3094	0.2937	0.0157	0.2882	0.2720	<b>0.3094</b>

**GONZALES ISD (SGO)**

<b>Tax Year 2024</b>	0.8634	0.7308	0.1326	0.7198	N/A	<b>0.8645</b>
<b>Tax Year 2023</b>	0.8247	0.7331	0.0916	0.8591	N/A	<b>0.8280</b>
<b>Tax Year 2022</b>	0.9883	0.9185	0.0698	0.8183	N/A	<b>0.9883</b>
<b>Tax Year 2021</b>	1.0927	1.0092	0.0835	1.0731	N/A	<b>1.0927</b>
<b>Tax Year 2020</b>	1.0991	1.0092	0.0899	1.0850	N/A	<b>1.0991</b>
<b>Tax Year 2019</b>	1.1404	1.0440	0.0964	1.0408	N/A	<b>1.1404</b>

**\*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)**

<b>Tax Year 2024</b>	0.2966	0.1643	0.1323	0.2966	0.1651	<b>0.3031</b>
<b>Tax Year 2023</b>	0.2938	0.1635	0.1303	0.2910	0.1580	<b>0.2938</b>
<b>Tax Year 2022</b>	0.3117	0.1692	0.1425	0.3048	0.1635	<b>0.3117</b>
<b>Tax Year 2021</b>	0.3252	0.1736	0.1516	0.3094	0.1678	<b>0.3252</b>
<b>Tax Year 2020</b>	0.3511	0.1901	0.1610	0.2992	0.1761	<b>0.3511</b>
<b>Tax Year 2019</b>	0.3380	0.1986	0.1394	0.2817	0.1839	<b>0.3380</b>

**\*\*The numbers shown for City of Gonzales for 2018 are per Court Order and not TNT Calculations.**

**NIXON HOSPITAL DISTRICT (HNX)**

<b>Tax Year 2024</b>	0.0177	0.0177	0.000	0.0164	0.0164	<b>0.0177</b>
<b>Tax Year 2023</b>	0.0174	0.0174	0.000	0.0162	0.0162	<b>0.0174</b>
<b>Tax Year 2022</b>	0.0183	0.0183	0.000	0.0180	0.0154	<b>0.0194</b>
<b>Tax Year 2021</b>	0.0183	0.0183	0.000	0.0159	0.0159	<b>0.0183</b>
<b>Tax Year 2020</b>	0.01621	0.01621	0.000	0.01621	0.016231	<b>0.01809</b>
<b>Tax Year 2019</b>	0.0159	0.0159	0.000	0.0159	0.0159	<b>0.0171</b>

<b>NIXON, CITY OF (CNX)</b>						
<b>Tax Year 2024</b>	0.3176	0.2890	0.0286	0.3176	0.3176	<b>0.3605</b>
<b>Tax Year 2023</b>	0.3300	0.3300	0.000	0.2115	0.2115	<b>0.2224</b>
<b>Tax Year 2022</b>	0.2644	0.2644	0.000	0.3235	0.3236	<b>0.2644</b>
<b>Tax Year 2021</b>	0.3853	0.3853	0.000	0.3674	0.3675	<b>0.3853</b>
<b>Tax Year 2020</b>	0.3450	0.3450	0.000	0.3294	0.4339	<b>0.3450</b>
<b>Tax Year 2019</b>	0.3929	0.3929	0.000	0.3528	0.4792	<b>0.3929</b>

\*\*2023 tax year proposed and adopted rate was based on the DeMinimis Rate.

**NIXON-SMILEY CISD (SNS)**

<b>Tax Year 2024</b>	1.1046	0.6769	0.4277	0.8599	N/A	<b>1.1146</b>
<b>Tax Year 2023</b>	1.1146	0.6792	0.4354	0.8615	N/A	<b>1.1162</b>
<b>Tax Year 2022</b>	1.1500	0.8646	0.2854	0.6974	N/A	<b>1.2405</b>
<b>Tax Year 2021</b>	1.1500	0.9734	0.1766	1.5257	N/A	<b>1.1526</b>
<b>Tax Year 2020</b>	1.1400	0.9764	0.1636	1.1520	N/A	<b>1.1400</b>
<b>Tax Year 2019</b>	1.1500	0.9900	0.1600	0.7865	N/A	<b>1.1374</b>

**\*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) no 2023 ordinance/order/resolution received from entity as of 09/21/2023**

<b>Tax Year 2024</b>	0.2810	0.2810	0.000	0.2810	0.2864	<b>0.3204</b>
<b>Tax Year 2023</b>	*0.2707	0.2707	0.000	0.2707	0.2759	<b>0.2855</b>
<b>Tax Year 2022</b>	0.2816	0.2816	0.000	0.2471	0.2497	<b>0.2816</b>
<b>Tax Year 2021</b>	*0.2899	0.2899	0.000	0.2899	0.2905	<b>0.3131</b>
<b>Tax Year 2020</b>	*0.3573	0.3573	0.000	0.3573	0.3573	<b>0.3699</b>
<b>Tax Year 2019</b>	0.3827	0.3827	0.000	0.3827	0.3827	<b>0.4133</b>

**WAELDER ISD (SWA)**

<b>Tax Year 2024</b>	0.7619	0.6969	0.0650	0.7126	N/A	<b>0.7619</b>
<b>Tax Year 2023</b>	0.7364	0.6692	0.0672	0.8278	N/A	<b>0.7364</b>
<b>Tax Year 2022</b>	0.9289	0.8546	0.0743	0.8784	N/A	<b>0.9289</b>
<b>Tax Year 2021</b>	0.9531	0.8720	0.0811	0.7840	N/A	<b>0.9792</b>
<b>Tax Year 2020</b>	1.0697	0.9664	0.1033	1.0700	N/A	<b>1.0758</b>
<b>Tax Year 2019</b>	<b>1.0728</b>	<b>0.9700</b>	<b>0.1028</b>	<b>1.0256</b>	<b>N/A</b>	<b>1.0728</b>

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

**WAELDER, CITY OF (CWL)**

<b>Tax Year 2024</b>	0.1437	0.0149	0.1288	0.1520	0.0138	<b>0.1437</b>
<b>Tax Year 2023</b>	0.1608	0.0146	0.1462	0.1682	0.0136	<b>0.1608</b>
<b>Tax Year 2022</b>	0.1887	0.0153	0.1734	0.1877	0.0142	<b>0.1887</b>
<b>Tax Year 2021</b>	0.2108	0.0160	0.1948	0.2177	0.0154	<b>0.2108</b>
<b>Tax Year 2020</b>	0.2258	0.0160	0.2098	0.2258	0.0156	<b>0.2259</b>
<b>Tax Year 2019</b>	0.2244	0.0154	0.2090	0.2164	0.0193	<b>0.2298</b>

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

<b>Tax Year 2024</b>	0.1179	0.1179	0.0000	0.1179	0.1372	<b>0.1481</b>
<b>Tax Year 2023</b>	0.1372	0.1372	0.0000	0.1196		<b>0.1372</b>
<b>Tax Year 2022</b>	0.1507	0.1507	0.0000	0.1507	0.1817	<b>0.1962</b>
<b>Tax Year 2021</b>	0.1857	0.1857	0.0000	0.1857	0.1861	<b>0.2009</b>
<b>Tax Year 2020</b>	0.1828	0.1828	0.0000	0.1828	0.1829	<b>0.2084</b>
<b>Tax Year 2019</b>	0.1830	0.1830	0.0000	0.1830	0.2101	<b>0.2269</b>

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](http://www.co.lavaca.tx.us)

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

<b>Tax Year 2023</b>						
<b>Tax Year 2022</b>	Not provided as of 09/20/22	Not provided as of 09/20/22	Not provided as of 09/20/22	0.84361	-----	<b>1.05245</b>
<b>Tax Year 2021</b>	1.16125	0.9634	0.19785	1.16001	0.9634	<b>1.16125</b>
<b>Tax Year 2020</b>	Not provided	Not provided	Not provided	Not provided	Not provided	<b>Not provided</b>
<b>Tax Year 2019</b>	1.1299	0.9700	0.2499	0.6442	0.9700	<b>1.2199</b>

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

<b>Tax Year 2023</b>						
<b>Tax Year 2022</b>	Not provided as of 09/20/22	Not provided as of 09/20/22	Not provided as of 09/20/22	0.772777	-----	<b>0.925960</b>
<b>Tax Year 2021</b>	Not Provided	Not Provided	Not Provided	1.199884	0.9634	<b>1.036535</b>
<b>Tax Year 2020</b>	1.0365	0.9664	0.0701	1.2059	0.9664	<b>1.04073</b>
<b>Tax Year 2019</b>	<b>1.0401</b>	<b>0.9700</b>	<b>0.0701</b>	<b>0.8402</b>	<b>0.9700</b>	<b>1.0401</b>

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 86<sup>th</sup> 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.

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*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

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\*\*\*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

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**\*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 2<sup>nd</sup> 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)**

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