

2026 Governing Body Summary #1A*

COUNTY OF GONZALES

Date: 07/24/2026 06:41 PM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
Using the 2026 Adjusted Taxable (Line 22,48) \$5,067,086,290	Multiplied by this Rate	Will Generate this Tax Levy*	*This column is figured with the NNR Levy as the Base
No-New-Revenue Tax Rate	\$0.3657	\$18,530,335	
De Minimis Rate	\$0.3783	\$19,168,787	\$638,452
VAR NOT adjusted for Unused Increment Rate	\$0.3338	\$16,913,934	\$-1,616,401
VAR adjusted for Unused Increment Rate	\$0.3476	\$17,613,192	\$-917,143

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 22 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.

Terms:

No-New-Revenue Tax Rate (NNR) – (last year's levy minus lost property levy) divided by (current total value minus new property value).

Voter-Approval Tax Rate – equal to the No-New-Revenue maintenance and operations tax rate times 1.035% PLUS current debt PLUS any unused increment rate.

De minimis rate – The rate is equal to the sum of: 1) a taxing unit's NNR maintenance and operations rate 2) the rate that when applied to a taxing unit's current total value, will impose an amount of taxes equal to \$500,000, AND 3) a taxing unit's current debt rate. Voters may petition to hold a tax approval election if the de minimis rate exceeds the voter-approval rate and the adopted rate is equal to or lower than the de minimis rate but higher than the voter-approval rate.

2025 Adjusted Value as of 07/22/2026 \$7,229,775,754

2026 Certified Value \$5,470,522,266

2026 Railroad Rolling Stock (certified by Comptroller) \$ 5,155,614

2026 Protested Value \$ 2,049,740

2026 Tax Ceilings <\$410,641,330>

2026 Taxable Value \$5,067,086,290

2026 New Improvement Value \$ 58,616,609

Your 2025 Adopted Tax Rate was: 0.2689 of which 0.2394 was M&O (Maintenance and Operation) and 0.0295 was I&S (Interest and Sinking/debt)

The 2025 Sales Tax Adjustment was: 0.0414

The 2025 Debt Rate was: 0.0295

The 2026 Sales Tax Adjustment is: 0.0462

The 2026 Debt Rate is: 0.0397

No New Revenue Breakdown: 0.3657 = (M&O 0.326/I&S 0.0397)

De Minimis Rate 0.3783 = (M&O 0.3386/ I&S 0.0397)

VAR Not Adjusted for Unused Increment Rate 0.3338 = (M&O 0.2941/I&S 0.0397)

VAR Adjusted Vor Unused Increment Rate 0.3476 = (M&O 0.3079/I&S 0.0397)

*Please Note: The Voter Approval Rate has been decreased below the No New Revenue Rate due to the sales tax adjustment. It can be figured using the following formula.

Current Year NNR M&O 0.3288 x 1.035 (0.3403) + Debt Rate 0.0397 – Sales Tax Adjustment Rate 0.0462 + 2026 Unused Increment Rate 0.0138 = 0.3476

The above figures were calculated with an anticipated collection rate of 100%.

***The Indigent Defense Compensation information had not been received by my office at the time of these calculations. (Friday night) Looking at 2025, the IDC adjustment was zero. In 2024 the IDC adjustment was 0.0001. In 2023 the IDC was 0.0001. IF we had any value for this entry this year: This would factor a ten-thousandth of a difference in the rate. Therefore, I proceeded to calculate so that you would have figures as it was on Monday's agenda. (Example: the VAR would possibly go to 0.3339 and calculate to \$16,919,001 a \$5,067 difference)