

RAINS COUNTY APPRAISAL DISTRICT

2015 ANNUAL REPORT

Presented to Board of Director

15-Oct-15

The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of value to the taxing units.

Article 8 of the Texas Constitution defines five basic rules for property taxes:

1. Property taxes must be equal and uniform
2. Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural value for agricultural land.
3. Each property must have a single appraised value.
4. All property is taxable unless federal or state law exempts it from taxation.
5. Property owners have the right to reasonable notice of increase in the appraised value of their property.

The Rains County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivision of the state responsible for appraising property with county boundaries. Prior to the creation of central appraisal district, each taxing unit followed their own appraisal standards and practices. Value were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the Texas Department of Licensing and Regulation.

the Texas Comptroller of Public Accounts. The Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value review study and a Method and Assistance Program review in alternating years. Results of both reviews are available on the comptroller's Website.

If you have any questions about information contained in this report, Contact Carrol Houllis, Chief Appraiser, email carrolh@rainscad.org, Phone 903-473-2391

RAINS COUNTY APPRAISAL DISTRICT

CERTIFIED MARKET VALUE

	2008	2009	2010	2011	2012	2013	2014	2015
City of East Tawakoni	43,850,304	43,614,355	43,488,869	42,932,148	42,865,749	43,018,219	43,598,589	44,896,056
City of Emory	63,163,035	71,656,272	72,679,786	75,252,770	77,816,490	79,718,458	78,591,199	79,179,002
City of Point	23,938,212	26,735,729	25,622,305	25,787,621	25,624,611	26,375,052	26,261,848	25,954,501
Rains County Emg Dist.#1	879,156,610	914,775,546	913,747,735	910,818,866	930,368,515	944,279,467	935,476,186	983,493,735
Rains County	879,477,272	914,775,546	913,747,735	910,818,866	930,368,515	944,279,467	935,476,186	983,493,735
Alba Golden ISD	32,738,217	32,745,688	32,804,232	33,147,650	33,296,032	33,323,777	33,281,044	33,281,044
Lone Oak ISD	11,459,866	11,668,961	11,621,736	11,558,607	10,623,607	10,723,302	11,583,123	11,546,343
Miller Grove ISD	6,944,088	6,890,066	6,974,145	6,954,954	6,966,079	6,866,294	6,957,326	7,493,555
Rains ISD	828,335,141	863,470,831	862,294,084	859,107,232	879,549,803	893,476,094	883,654,693	926,481,600

Rains County portion only
As of Certification

**RAINS COUNTY APPRIASAL DISTRICT
NET TAXABLE VALUE
BEFORE FREEZE ADJUSTMENTS**

	2008	2009	2010	2011	2012	2013	2014	2015
City of East Tawakoni	41,464,197	41,700,381	41,467,035	40,830,046	40,501,258	40,632,769	41,312,115	42,721,911
City of Emory	54,448,369	60,145,642	60,867,213	62,332,622	61,548,682	62,406,260	63,657,635	64,245,243
City of Point	17,516,441	19,298,109	18,674,807	18,968,334	18,615,721	20,081,967	19,231,866	18,541,320
Rains County Emg Dist.#1	557,090,744	581,742,543	579,703,232	567,085,403	582,158,060	594,018,301	583,323,590	593,945,907
Rains County	557,090,744	581,742,543	579,703,232	567,085,403	580,290,884	592,581,380	582,942,214	593,646,297
Alba Golden ISD	11,029,449	11,916,796	11,987,220	12,579,225	12,657,222	13,038,987	12,979,370	12,955,403
Lone Oak ISD	3,663,236	3,883,588	3,799,133	3,930,175	3,596,642	3,681,175	3,605,400	3,893,745
Miller Grove ISD	1,771,014	1,853,080	1,922,166	2,002,405	2,057,788	1,852,626	1,937,230	1,920,101
Rains ISD	489,826,164	512,671,445	510,156,847	497,555,542	513,107,052	525,294,462	514,593,669	499,724,631

Rains County portion only
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Before freeze adjustments

RAINS COUNTY APPRAISAL DISTRICT

AVERAGE MARKET VALUE- SINGLE FAMILY RESIDENCE

	2008	2009	2010	2011	2012	2013	2014	2015
City of East Tawakoni	82,639	82,535	83,129	81,669	81,909	81,554	81,795	84,681
City of Emory	58,453	58,844	58,665	58,907	60,029	61,396	60,987	60,159
City of Point	50,392	51,660	50,596	51,596	51,368	51,837	51,738	51,401
Rains County Emg Dist.#1	84,578	84,805	85,796	85,096	84,180	82,885	83,307	85,084
Rains County	84,578	84,805	85,796	85,096	84,180	82,885	83,307	85,084
Alba Golden ISD	59,006	65,363	68,424	75,106	80,512	89,392	97,719	103,114
Lone Oak ISD	63,363	97,052	98,850	100,488	112,549	90,044	92,972	87,989
Miller Grove ISD	63,841	68,676	71,483	70,759	62,946	72,450	77,966	64,710
Rains ISD	85,010	85,062	86,036	85,224	84,226	82,731	82,942	84,740

Rains County portion only
As of Certification
A&E category

**RAINS COUNTY APPRAISAL DISTRICT
AVERAGE TAXABLE VALUE - SINGLE FAMILY RESIDENCE**

	2008	2009	2010	2011	2012	2013	2014	2015
City of East Tawakoni	79,761	81,281	82,385	81,427	81,726	81,360	81,789	84,628
City of Emory	56,043	57,528	57,899	57,827	59,619	60,970	60,734	60,003
City of Point	48,896	49,273	49,640	51,209	51,191	51,788	51,475	51,295
Rains County Emg Dist.#1	82,676	83,745	85,172	84,737	83,959	82,694	83,225	84,933
Rains County	82,676	83,745	85,172	84,737	83,959	82,694	83,225	84,933
Alba Golden ISD	44,555	50,361	53,400	60,143	65,547	75,389	83,870	89,659
Lone Oak ISD	43,379	78,928	78,497	85,488	97,549	75,759	78,651	74,383
Miller Grove ISD	48,841	53,676	56,483	55,759	47,946	56,721	62,787	51,903
Rains ISD	68,308	69,181	70,602	70,038	69,533	68,245	68,602	70,455

Rains County portion only
 Category A& E divided by number of category A&E parcels
 As of Certification

RAINS COUNTY APPRAISAL DISTRICT

Cod Category name	Description
A Real Property: Single Family Residential	Houses, condominiums and mobile homes located on land owned by the occupant
B Real Property: Multi Family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes Apartments but not motels or hotels
C Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirements
D1 Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article III, 1-d or 1-d-1.
D2 Real Property: Non Qualified Land	Improvements associated with land in Category D property, including all houses, barns, sheds, silos garages other improvements associated with farming or ranching and land separated from a larger tract for residential purposes
E Real Property: Farm and Ranch improvements	Acreage that is not productivity valuation and is rural in nature
F1 Real Property: commercial	Land improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in category J
F2 Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of production, except for utility property in Category J
G Oil, Gas, and other Minerals	Producing and non-producing wells, allk other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights.
H Tangible Personal Property Non-business Vehicles	Privately owned automaobiles, motorcycles and light trucks not used to produce income
J Real and Personal Property Utilities	All real and tangibles personal property of railroads, pipelines, electric companies, gas companies, telephone companies, water systems, cable TV companies and other utility companies
L1 Personal Property: Commercial	All tangible personal property used by commercial business to produce income, including fixtures, equipment and

RAINS COUNTY APPRAISAL DISTRICT

inventory

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|----|---|--|
| L2 | Personal Property: Industrial | All tangible personal property used by an industrial business to produce income, including fixtures equipment and inventory |
| M | Mobile Homes and Other Tangible Personal Property | Taxable personal property not included in other categories such as mobile homes on land owned by someone else It also may include privately owned aircraft, boat, travel Trailers, motor homes and mobile homes on rented or leased land. |
| N | Intangible Personal Property | All taxable property not otherwise classified |
| O | Real Property: Residential Inventory | Residential real property inventory held for sale and appraised as provided by Tax Section 23.12 |
| S | Special Inventory | Certain property inventories of business that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicles inventory, dealers' Heavy equipment inventory, dealers' motor vehicle inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory. |

	2008	2009	2010	2011	2012	2013	2014	2015
Inquiries								
No change	786	548	612	361	284	371	571	216
Change	77	124	186	160	367	442	548	814
Pending	0	0	0	0	0			
Total	863	672	798	521	651	813	1,119	1030
% Inquires to Notices Mailed	6.648%	5.104%	5.860%	3.921%	4.703%	5.721%	7.852%	7.190%

Protest Filed								
Pending Protests	0	0	0	7	0	0	0	5
Cancelled/No Show	165	117	94	178	112	147	54	29
Settled	141	283	152	158	155	122	145	187
ARB Decision	137	108	36	68	43	36	27	31
Pending Arbitration	0		0		0	0	0	0
Total	443	508	282	411	310	305	226	242

Online Inquires								
Pending Protests					0	0	0	1
Cancelled /No shows					0	0	0	0
Settled					0	25	0	2
ARB Decision					0	0	40	5
Pending Arbitration					0	0	0	0
Total					0	25	40	8
%Forma Protest to Notice Mailed	3.412%	3.858%	2.071%	3.093%	2.240%	2.146%	1.586%	1.689%

Notices Mailed 12,982 13,166 13,618 13,289 13,841 14,212 14,251 14,325

* 2013 first year for online protests

As of certification

RAINS COUNTY APPRAISAL DISTRICT

2015		Number of	Total Market	Percent of
CAD TOTALS		Item	Value of	Total
			Taxable Propety	Market
A	Real Property: Single-Family Residential	4,866	266,345,810	429.6048%
B	Real Property: Multi-Family Residential	11	2,726,743	439.8124%
C	Real Property: Vacant Lots & Tract	1,994	13,355,054	21.5412%
D1	Real Property: Qualified Agricultural Land	3,038	330,374,854	532.8810%
D2	Real Property: Farm & Ranch Improvement	1,109	12,505,205	20.1704%
E	Real Propety: Non qualified Ag Land	2,645	180,317,322	290.8444%
F1	Real Propety: Commercial	377	46,002,931	74.2008%
F2	Real Property: industrial	14	967,397	1.5604%
G	Oil, Gas, and other Minerals	1,095	26,244,992	42.3321%
H	Tangible Personal Property: Nonbusiness Vehicles	0	0	0.0000%
J	Real and Personal Property: Utlilities	71	13,762,491	22.1983%
L1	Personal Property: Commercial	410	18,822,599	30.3601%
L2	Personal Property: Industrial	56	7,010,466	11.3076%
M	Mobile Homes and Other Tangible Personal Prop.	137	2,214,635	3.5721%
N	Intangible Personal Property	0	0	0.0000%
O	Real Property: Residential Inventory	164	913,337	1.4732%
S	Special Inventory	6	173,371	0.2796%
X	Totally Exempt Property	921	61,997,869	6.3023%
			983,735,076	

EXEMPTIONS AMOUNT

Homestead Exemptions	Amount	Taxing Units
	2015	
Homestead Local		None
Homestead State	25,000	All School District
Over 65 Local	3,000	Rains County, Rains County Emg. Dist.#1
Over 65 Local	10,000	City of East Tawakoni
Over 65 State	10,000	All School District
Over 65 Tax Ceiling		All School District, All Cities, and Rains County
Disabled Person Local		
Disabled Person State	10000	All School District
Disabled Person Tax Ceiling	10,000	All School District
Disabled Veteran 100%		All School District and Rains County and the Rains County Emg. District.#1
Other Exemption		
Disabled Veteran	varies	All taxing units -Business Personal Property
House Bill 366	varies	All taxing units -Business Personal Property and Mineral value less than \$500 per Taxing unit
Pollution Control	varies	All Taxing Units
Abatements	varies	Determined by each Taxing unit on a case by case basis
Freeport		None
Charitable Low Income Housing		
Prorated Exempt Property	Varies	All taxing Units

ENTITIES EXEMPTION DEDUCTIONS PER CATEGORY

CODES	2015	City of E. Tawakoni	City of Emory	City of Point	Rains Co. Emg. Dist. #1	Rains County
	Exemptions					
	Homestead Local		0	0	0	0
HS	Homestead State		0	0	0	0
OV65	Over 65 Local (OV65S)	1,050,000		0	3,928,463	3,928,463
OV65	Over 65 State (OV65S)	10,000		0	0	0
	Disabled Person Local		0	0	0	0
DP	Disabled Person State (DP,DPS)		0	0	0	0
DV	Disabled Veteran (DV1-4 & DVS 1-4)	161,680	82,691	30,308	1,544,584	1,544,584
DVHS	Disabled Veteran 100% (DVHSS)	391,552	116,470	179,237	4,546,678	4,546,678
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC	916	3,654	1,228	72,590	72,590
PC	Pollution Control		0	0	308,078	308,078
AB	Abatements		0	0	0	302,786
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT		0	2,346,038	0	2,346,038
EX-XI	Youth Spiritual Mental & n Physical Dev. Org EX-XI		0	2,700	0	284,644
EX-XN	Motor Vehicle Leased for Personal Use EX-XN		0	43,257	10,319	693,075
EX-XF	Assisted Ambulatory Health CareCenter EX-XF		0	64,158	0	115,097
EX-XL	Organizations Proving Economic Dev. Ser EX-XL		0	203,892	27,292	231,184
EX-XU	Miscellaneous Exemptions EX-XU		0	302,792	263,758	718,946
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR		0	161,320	0	3,540,395
EX-XV	Exempt Property EX-XV	320,229	9,911,955	2,471,214	52,987,704	52,987,704
EX-XG	Primary Performing Charitable Functions EX-XG		0	85,962	782,975	979,396
EX-XJ	Private Schools EX-XJ		0	0	28,800	28,800
	Total Exemptions	1,934,377	13,324,889	3,766,331	72,325,672	72,628,458
	Other Deductions from Market Value					
	Loss due to AG Value	227,867	1,277,368	36,331,223	316,784,598	316,784,598
	Loss due to Homestead Cap	11,901	28,716	13,727	434,382	4,343,852

Rains County portion Only
As of Certification

ENTITIES EXEMPTION DEDUCTIONS PER CATEGORY

2015		Alba Golden ISD	Lone Oak ISD	Miller Grove ISD	Rains ISD
Exemptions					
	Homestead Local	0	0	0	0
HS	Homestead State	1,402,070	454,300	237,556	65,686,155
OV65	Over 65 Local	0	0	0	0
OV65	Over 65 State	259,804	50,000	24,044	11,984,141
	Disabled Person Local		0	0	0
DP	Disabled Person State	60,000	0	0	1,311,571
DV	Disabled Veteran	38,911	41,500	12,000	1,363,715
DVHS	Disabled Veteran 100%		886	0	3,013,103
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC	0	50	0	72,324
PC	Polluction Control		0	0	308,078
AB	Abatements		0	0	0
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT		0	0	2,309,712
EX-XI	Youth Spiritual Mental &n Physical Dev. Org EX-XI		0	0	284,644
EX-XN	Motor Vehicle Leased for Personal Use EX-XN	78,303	0	0	614,772
EX-XF	Assisted Ambulatory Health CareCenter EX-XF		0	0	115,097
EX-XL	Organizations Proving Economic Dev. Ser EX-XL		0	0	231,184
EX-XU	Miscellaneous Exemptions EX-XU		0	0	718,946
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR	19,096	0	0	3,521,299
EX-XV	Exempt Property EX-XV	135,884	1,229,230	686,400	50,889,024
EX-XG	Primary Performing Charitable Functions EX-XG		0	0	1,011,629
EX-XJ	Private Schools EX-XJ		0	0	28,800
	Total Exemptions	1,994,068	1,775,966	960,000	143,464,194
Other Deductions from Market Value					
	Loss due to AG Value	21,970,738	6,813,726	4,731,065	283,115,614
	Loss due to Homestead Cap	1,104	638	3,744	430,972

Rains County portion Only
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ENTITIES TOTAL TAX RATES

	2008	2009	2010	2011	2012	2013	2014	2015
City of East Tawakoni	0.4522	0.4709	0.4988	0.5431	0.5431	0.5892	0.5893	0.5903
City of Emory	0.2695	0.2695	0.2695	0.3415	0.3415	0.3415	0.3415	0.3415
City of Point	0.3237	0.3850	0.4140	0.4140	0.4140	0.4530	0.4754	0.6200
Rains County Emg Dist.#1	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Rains County	0.6129	0.6129	0.6029	0.6029	0.6029	0.6129	0.6398	0.6403
Alba Golden ISD	1.1270	1.1062	1.2140	1.0930	1.0930	1.1070	1.1000	1.2300
Lone Oak ISD	1.3800	1.2780	1.3059	1.3666	1.3660	1.3666	1.36205	1.318950
Miller Grove ISD	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200
Rains ISD	1.1037	1.1650	1.2000	1.2350	1.2350	1.2350	1.2350	1.2450

Rains County portion only
As of Certification

ENTITIES NET TAXABLE
AND LEVIES

	2008 VALUE	LEVY	PARCELS
City of East Tawakoni	32,780,572	181,279.74	1,254
City of Emory	48,560,046	142,482.97	943
City of Point	13,955,937	52,778.54	535
Rains County Emg Dist.#1	556,758,396	556,788.90	13,736
Rains County	466,074,929	3,340,377.54	13,737
Alba Golden ISD	9,515,469		272
Lone Oak ISD	3,422,717		120
Miller Grove ISD	1,619,985	21,934.94	54
Rains ISD	426,401,406	5,168,393.72	13,293

Rains County portion only
As of Certification

	2009 VALUE	LEVY	PARCELS
City of East Tawakoni	33,096,863	181,279.74	1,254
City of Emory	53,606,291	157,268.82	981
City of Point	15,893,917	68,494.34	552
Rains County Emg Dist.#1	580,485,259	580,504.03	13,755
Rains County	485,696,792	3,486,275.08	13,755
Alba Golden ISD	10,122,002		272
Lone Oak ISD	3,615,326		123
Miller Grove ISD	1,703,414	23,036.24	55
Rains ISD	444,273,369	5,699,862.43	13,307

	2010 VALUE	LEVY	PARCELS
City of East Tawakoni	32,636,112	189,940.58	1,253
City of Emory	54,508,337	159,898.78	981
City of Point	15,493,135	71,182.41	546
Rains County Emg Dist.#1	579,658,312	579,689.04	13,905
Rains County	480,990,278	3,432,566.84	13,905
Alba Golden ISD	10,179,785		273
Lone Oak ISD	3,430,800		123
Miller Grove ISD	1,774,183	23,970.39	55
Rains ISD	440,805,878	5,853,235.12	13,457

ENTITIES NET TAXABLE
AND LEVIES

	2011 VALUE	LEVY	PARCELS
City of East Tawakoni	32,124,847	204,440.74	1,253
City of Emory	56,024,017	204,283.09	983
City of Point	15,682,513	72,832.81	547
Rains County Emg Dist.#1	567,050,826	567,258.10	14,000
Rains County	465,870,045	3,363,041.65	14,000
Alba Golden ISD	10,791,394	132,784.29	273
Lone Oak ISD	3,575,969		138
Miller Grove ISD	1,851,450	24,990.28	56
Rains ISD	425,955,912	5,878,178.57	13,637

2012	VALUE	LEVY	PARCELS
City of East Tawakoni	31,734,251	204,213.46	1,257
City of Emory	55,370,852	202,231.43	985
City of Point	15,312,765	78,022.57	552
Rains County Emg Dist.#1	581,993,378	582,049.48	14,104
Rains County	475,253,204	3,443,257.26	14,104
Alba Golden ISD	10,868,626	134,536.92	275
Lone Oak ISD	3,171,940		141
Miller Grove ISD	1,910,068	25,764.04	56
Rains ISD	438,811,883	6,076,673.86	13,637

2013	VALUE	LEVY	PARCELS
City of East Tawakoni	31,766,806	221,245.42	1,241
City of Emory	56,109,663	205,358.08	981
City of Point	16,675,995	85,046.12	552
Rains County Emg Dist.#1	593,973,333	594,008.58	14,212
Rains County	485,896,007	3,575,789.21	14,212
Alba Golden ISD	11,207,892	139,637.69	271
Lone Oak ISD	3,253,337		141
Miller Grove ISD	1,852,626	24,454.65	57
Rains ISD	449,498,854	6,248,360.72	13,750

ENTITIES NET TAXABLE
AND LEVIES

2014	VALUE	LEVY	PARCELS
City of East Tawakoni	32,563,329	227,030.15	1,241
City of Emory	57,545,469	210,225.16	991
City of Point	16,115,896	85,537.05	557
Rains County Emg Dist.#1	583,186,592	583,289.72	14,247
Rains County	473,680,866	3,658,919.21	14,247
Alba Golden ISD	10,474,298	138,359.69	271
Lone Oak ISD	3,122,594		120
Miller Grove ISD	1,900,117	25,496.92	59
Rains ISD	436,644,032	6,136,521.94	13,802
2015	VALUE	LEVY	PARCELS
City of East Tawakoni	34,080,476	236,035.03	1,250
City of Emory	58,373,145	212,934.76	998
City of Point	15,285,446	104,199.15	561
Rains County Emg Dist.#1	593,645,458	593,720.81	14,099
Rains County	477,027,158	3,735,342.28	14,099
Alba Golden ISD			
Lone Oak ISD	3,450,179	49,007.06	123
Miller Grove ISD	1,758,704	23,586.94	59
Rains ISD	428,092,921	6,008,927.41	13,654