

RAINS COUNTY APPRAISAL DISTRICT

2016 ANNUAL REPORT

Presented to Board of Director

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

	2009	2010	2011	2012	2013	2014	2015	2016
City of East Tawakoni	43,614,355	43,488,869	42,932,148	42,865,749	43,018,219	43,598,589	44,896,056	46,160,718
City of Emory	71,656,272	72,679,786	75,252,770	77,816,490	79,718,458	78,591,199	79,179,002	80,538,923
City of Point	26,735,729	25,622,305	25,787,621	25,624,611	26,375,052	26,261,848	25,954,501	28,518,736
Rains County Emg Dist.#1	914,775,546	913,747,735	910,818,866	930,368,515	944,279,467	935,476,186	983,493,735	997,476,899
Rains County	914,775,546	913,747,735	910,818,866	930,368,515	944,279,467	935,476,186	983,493,735	997,476,899
Alba Golden ISD	32,745,688	32,804,232	33,147,650	33,296,032	33,323,777	33,281,044	33,281,044	37,481,612
Lone Oak ISD	11,668,961	11,621,736	11,558,607	10,623,607	10,723,302	11,583,123	11,546,343	12,412,155
Miller Grove ISD	6,890,066	6,974,145	6,954,954	6,966,079	6,866,294	6,957,326	7,493,555	8,233,573
Rains ISD	863,470,831	862,294,084	859,107,232	879,549,803	893,476,094	883,654,693	926,481,600	939,470,778

Rains County portion only
As of Certification

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

	2009	2010	2011	2012	2013	2014	2015	2016
City of East Tawakoni	41,700,381	41,467,035	40,830,046	40,501,258	40,632,769	41,312,115	42,721,911	43,921,734
City of Emory	60,145,642	60,867,213	62,332,622	61,548,682	62,406,260	63,657,635	64,245,243	65,246,403
City of Point	19,298,109	18,674,807	18,968,334	18,615,721	20,081,967	19,231,866	18,541,320	20,597,467
Rains County Emg Dist.#1	581,742,543	579,703,232	567,085,403	582,158,060	594,018,301	583,323,590	593,945,907	602,469,611
Rains County	581,742,543	579,703,232	567,085,403	580,290,884	592,581,380	582,942,214	593,646,297	602,469,611
Alba Golden ISD	11,916,796	11,987,220	12,579,225	12,657,222	13,038,987	12,979,370	12,955,403	12,928,707
Lone Oak ISD	3,883,588	3,799,133	3,930,175	3,596,642	3,681,175	3,605,400	3,893,745	4,034,948
Miller Grove ISD	1,853,080	1,922,166	2,002,405	2,057,788	1,852,626	1,937,230	1,920,101	1,899,119
Rains ISD	512,671,445	510,156,847	497,555,542	513,107,052	525,294,462	514,593,669	499,724,631	508,422,065

Rains County portion only
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Before freeze adjustments

RAINS COUNTY APPRAISAL DISTRICT

AVERAGE MARKET VALUE- SINGLE FAMILY RESIDENCE

	2009	2010	2011	2012	2013	2014	2015	2016
City of East Tawakoni	82,535	83,129	81,669	81,909	81,554	81,795	84,681	86,118
City of Emory	58,844	58,665	58,907	60,029	61,396	60,987	60,159	63,483
City of Point	51,660	50,596	51,596	51,368	51,837	51,738	51,401	52,844
Rains County Emg Dist.#1	84,805	85,796	85,096	84,180	82,885	83,307	85,084	87,128
Rains County	84,805	85,796	85,096	84,180	82,885	83,307	85,084	87,128
Alba Golden ISD	65,363	68,424	75,106	80,512	89,392	97,719	103,114	101,957
Lone Oak ISD	97,052	98,850	100,488	112,549	90,044	92,972	87,989	82,877
Miller Grove ISD	68,676	71,483	70,759	62,946	72,450	77,966	64,710	74,342
Rains ISD	85,062	86,036	85,224	84,226	82,731	82,942	84,740	86,857

Rains County portion only
As of Certification
A&E category

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

	2009	2010	2011	2012	2013	2014	2015	2016
City of East Tawakoni	81,281	82,385	81,427	81,726	81,360	81,789	84,628	85,973
City of Emory	57,528	57,899	57,827	59,619	60,970	60,734	60,003	63,380
City of Point	49,273	49,640	51,209	51,191	51,788	51,475	51,295	52,712
Rains County Emg Dist.#1	83,745	85,172	84,737	83,959	82,694	83,225	84,933	87,002
Rains County	83,745	85,172	84,737	83,959	82,694	83,225	84,933	87,002
Alba Golden ISD	50,361	53,400	60,143	65,547	75,389	83,870	89,659	80,305
Lone Oak ISD	78,928	78,497	85,488	97,549	75,759	78,651	74,383	62,190
Miller Grove ISD	53,676	56,483	55,759	47,946	56,721	62,787	51,903	52,742
Rains ISD	69,181	70,602	70,038	69,533	68,245	68,602	70,455	63,713

Rains County portion only
 Category A& E divided by number of category A&E parcel
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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. |

	2009	2010	2011	2012	2013	2014	2015	2016
Inquiries								
No change	548	612	361	284	371	571	216	594
Change	124	186	160	367	442	548	814	639
Pending	0	0	0	0				0
Total	672	798	521	651	813	1,119	1030	1,233
% Inquires to Notices Mailed	5.104%	5.860%	3.921%	4.703%	5.721%	7.852%	7.190%	8.620%

Protest Filed								
Pending Protests	0	0	7	0	0	0	5	0
Cancelled/No Show	117	94	178	112	147	54	29	146
Settled	283	152	158	155	122	145	187	104
ARB Decision	108	36	68	43	36	27	31	26
Pending Arbitration		0		0	0	0	0	1
Total	508	282	411	310	305	226	242	277

Online Inquires								
Pending Protests				0	0	0	1	0
Cancelled /No shows				0	0	0	0	0
Settled				0	25	0	2	28
ARB Decision				0	0	40	5	1
Pending Arbitration				0	0	0	0	0
Total				0	25	40	8	29
%Forma Protest to Notice Mailed	3.858%	2.071%	3.093%	2.240%	2.146%	1.586%	1.689%	1.937%

Notices Mailed	13,166	13,618	13,289	13,841	14,212	14,251	14,325	14,304
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* 2013 first year for online protests

As of certification

RAINS COUNTY APPRAISAL DISTRICT

2016		Number of Item	Total Market Value of Taxable Propety	Percent of Total Market
CAD TOTALS				
A	Real Property: Single-Family Residential	7,521	274,848,534	426.7931%
B	Real Property: Multi-Family Residential	11	2,636,523	409.4072%
C	Real Property: Vacant Lots & Tract	1,958	12,933,720	20.0839%
D1	Real Property: Qualified Agricultural Land	3,004	332,866,858	516.8856%
D2	Real Property: Farm & Ranch Improvement	1,162	13,955,879	21.6711%
E	Real Propety: Non qualified Ag Land	4,064	192,022,174	298.1778%
F1	Real Propety: Commercial	381	49,031,258	76.1372%
F2	Real Property: industrial	11	907,369	1.4090%
G	Oil, Gas, and other Minerals	1,152	11,023,979	17.1184%
H	Tangible Personal Property: Nonbusiness Vehicles	0	0	0.0000%
J	Real and Personal Property: Utlilities	59	13,988,052	21.7211%
L1	Personal Property: Commercial	401	17,792,220	27.6283%
L2	Personal Property: Industrial	49	8,041,971	12.4878%
M	Mobile Homes and Other Tangible Personal Prop.	129	1,962,981	3.0482%
N	Intangible Personal Property	0	0	0.0000%
O	Real Property: Residential Inventory	159	906,131	1.4071%
S	Special Inventory	6	157,523	0.2446%
X	Totally Exempt Property	1,363	64,398,549	6.4562%
			997,473,721	

EXEMPTIONS AMOUNT

Homestead Exemptions	Amount	Taxing Units
	2016	
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	2016	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)	1,120,000		0	4,190,372	4,190,372
OV65	Over 65 State (OV65S)		0	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)	156,181	76,916	68,472	1,669,572	1,669,572
DVHS	Disabled Veteran 100% (DVHSS)	353,592	117,509	193,007	5,571,897	5,571,897
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC	730	7,529	2,028	78,971	78,971
PC	Pollution Control		0	0	280,739	280,739
AB	Abatements		0		0	0
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT		0	2,275,566	0	2,275,566
EX-XI	Youth Spiritual Mental & n Physical Dev. Org EX-XI		0	3,700	0	283,083
EX-XN	Motor Vehicle Leased for Personal Use EX-XN	44,056	115,680	24,246	1,500,373	1,500,373
EX-XF	Assisted Ambulatory Health CareCenter EX-XF		0	175,553	0	223,152
EX-XL	Organizations Proving Economic Dev. Ser EX-XL		0	210,853	47,510	258,363
EX-XU	Miscellaneous Exemptions EX-XU		0	302,483	301,831	734,216
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR		0	153,122	0	3,741,996
EX-XV	Exempt Property EX-XV	329,923	10,357,823	2,668,612	54,298,241	54,298,241
EX-XG	Primary Performing Charitable Functions EX-XG		0	83,821	785,080	975,788
EX-XJ	Private Schools EX-XJ		0		0	28,800
	Total Exemptions	2,004,482	13,880,555	4,090,786	76,111,129	76,111,129
	Other Deductions from Market Value					
	Loss due to AG Value	202,342	1,393,917	3,813,291	318,525,777	318,525,777
	Loss due to Homestead Cap	32,160	18,048	17,192	370,382	370,382

Rains County portion Only

As of Certification

ENTITIES EXEMPTION DEDUCTIONS PER CATEGORY

2016		Alba Golden ISD	Lone Oak ISD	Miller Grove ISD	Rains ISD
Exemptions					
	Homestead Local	0	0	0	0
HS	Homestead State	1,450,699	425,701	257,973	65,373,063
OV65	Over 65 Local	0	0	0	0
OV65	Over 65 State	250,336	50,000	30,000	12,431,166
	Disabled Person Local		0	0	0
DP	Disabled Person State	60,000	0	0	1,139,045
DV	Disabled Veteran	37,301	22,691	12,000	1,465,416
DVHS	Disabled Veteran 100%	95,270	0	0	3,636,915
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC	409	280	0	78,538
PC	Polluction Control		0	0	280,739
AB	Abatements		0	0	0
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT		0	0	2,275,566
EX-XI	Youth Spiritual Mental &n Physical Dev. Org EX-XI		0	0	283,083
EX-XN	Motor Vehicle Leased for Personal Use EX-XN	62,610	0	0	1,437,763
EX-XF	Assisted Ambulatory Health CareCenter EX-XF		0	0	223,152
EX-XL	Organizations Proving Economic Dev. Ser EX-XL		0	0	258,363
EX-XU	Miscellaneous Exemptions EX-XU		0	0	734,216
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR	18,943	0	0	3,723,053
EX-XV	Exempt Property EX-XV	146,674	1,191,803	1,215,784	51,743,980
EX-XG	Primary Performing Charitable Functions EX-XG		0	0	975,788
EX-XJ	Private Schools EX-XJ		0	0	28,800
	Total Exemptions	2,122,242	1,690,475	1,515,757	146,088,646
Other Deductions from Market Value					
	Loss due to AG Value	22,430,663	6,686,732	4,818,697	284,589,685
	Loss due to Homestead Cap	0	0	0	370,382

Rains County portion Only

As of Certification

ENTITIES TOTAL TAX RATES

	2009	2010	2011	2012	2013	2014	2015	2016
City of East Tawakoni	0.4709	0.4988	0.5431	0.5431	0.5892	0.5893	0.5903	0.5903
City of Emory	0.2695	0.2695	0.3415	0.3415	0.3415	0.3415	0.3415	0.3742
City of Point	0.3850	0.4140	0.4140	0.4140	0.4530	0.4754	0.6200	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	0.6029	0.6029	0.6029	0.6129	0.6398	0.6403	0.6595
Alba Golden ISD	1.1062	1.2140	1.0930	1.0930	1.1070	1.1000	1.2300	1.2300
Lone Oak ISD	1.2780	1.3059	1.3666	1.3660	1.3666	1.36205	1.318950	1.31895
Miller Grove ISD	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200
Rains ISD	1.1650	1.2000	1.2350	1.2350	1.2350	1.2350	1.2450	1.2450

Rains County portion only
As of Certification

ENTITIES NET TAXABLE
AND LEVIES

	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

	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

ENTITIES NET TAXABLE
AND LEVIES

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
2016	VALUE	LEVY	PARCELS
City of East Tawakoni	35,435,128	244,886.41	1,255
City of Emory	59,054,001	235,768.35	999
City of Point	16,746,389	116,838.14	558
Rains County Emg Dist.#1	600,745,386	600,848.71	14,638
Rains County	477,040,919	3,861,797.91	14,638
Alba Golden ISD	11,190,918	151,581.07	275
Lone Oak ISD	3,550,564	0.00	125
Miller Grove ISD	1,855,612	24,844.84	62
Rains ISD	428,789,224	6,091,962.92	14,186