

RAINS COUNTY APPRAISAL DISTRICT

2020 ANNUAL REPORT

Presented to Board of Director

15-Oct-20

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 vlaue of their property.

The Rains County Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal districtt be established in each county for the purpose of appraising property for ad valorem tax purposes. Appriasal districts are local government political subdivision of the state responsible for appraising propety 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 dispsutes 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 Sherri McCall, Chief Appraiser, email [sherrim@rainscad.org](mailto:sherrim@rainscad.org), Phone 903-473-2391

RAINS COUNTY APPRAISAL DISTRICT

CERTIFIED MARKET VALUE

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	52,204,119	52,914,398	58,452,509	71,436,975
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	87,776,347	90,752,684	104,258,866	111,528,614
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	32,066,787	33,093,596	36,060,405	39,815,525
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	1,178,598,686	1,218,145,737	1,318,971,006	1,442,937,551
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	1,178,698,686	1,218,184,752	1,318,971,006	1,442,937,551
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	46,933,683	47,559,478	49,658,483	53,995,583
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	14,968,244	15,134,045	15,685,363	16,847,799
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	9,916,859	9,993,190	10,608,755	10,661,922
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	1,106,909,153	1,145,489,891	1,243,008,755	1,361,424,218

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	2017	2018	2019	2020
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	48,433,959	49,665,948	54,631,457	63,619,820
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	71,247,674	74,877,282	84,844,401	91,181,538
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	22,821,608	23,417,121	26,555,573	29,854,406
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	675,393,705	713,689,842	797,206,152	898,204,348
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	675,393,705	713,455,972	797,206,152	898,204,348
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	15,115,118	15,883,455	16,770,392	20,984,675
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	4,731.24	4,737,036	5,137,352	6,587,552
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	2,149,910	2,178,994	2,695,241	2,909,426
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	576,854,959	610,617,705	689,676,181	782,790,511

Rains County portion only  
As of Certification

Before freeze adjustments

RAINS COUNTY APPRAISAL DISTRICT

AVERAGE MARKET VALUE- SINGLE FAMILY RESIDENCE

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City of East Tawakoni	82,535	83,129	81,669	81,909	81,554	81,795	84,681	86,118	86,118	102,805	117,830	145,956
City of Emory	58,844	58,665	58,907	60,029	61,396	60,987	60,159	63,483	72,829	75,480	84,540	104,444
City of Point	51,660	50,596	51,596	51,368	51,837	51,738	51,401	52,844	61,291	64,350	72,224	85,412
Rains County Emg Dist.#1	84,805	85,796	85,096	84,180	82,885	83,307	85,084	87,128	105,022	107,895	124,340	142,969
Rains County	84,805	85,796	85,096	84,180	82,885	83,307	85,084	87,128	105,022	107,894	124,340	142,969
Alba Golden ISD	65,363	68,424	75,106	80,512	89,392	97,719	103,114	101,957	115,709	116,071	135,336	135,981
Lone Oak ISD	97,052	98,850	100,488	112,549	90,044	92,972	87,989	82,877	92,355	89,438	100,742	111,503
Miller Grove ISD	68,676	71,483	70,759	62,946	72,450	77,966	64,710	74,342	79,923	78,993	92,508	97,447
Rains ISD	85,062	86,036	85,224	84,226	82,731	82,942	84,740	86,857	88,052	107,999	124,426	143,612

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	2017	2018	2019	2020
City of East Tawakoni	81,281	82,385	81,427	81,726	81,360	81,789	84,628	85,973	85,973	100,765	114,595	128,213
City of Emory	57,528	57,899	57,827	59,619	60,970	60,734	60,003	63,380	69,722	72,251	81,478	94,272
City of Point	49,273	49,640	51,209	51,191	51,788	51,475	51,295	52,712	57,814	62,563	69,724	74,709
Rains County Emg Dist.#1	83,745	85,172	84,737	83,959	82,694	83,225	84,933	87,002	98,291	105,189	119,547	130,903
Rains County	83,745	85,172	84,737	83,959	82,694	83,225	84,933	87,002	98,291	105,189	119,547	130,903
Alba Golden ISD	50,361	53,400	60,143	65,547	75,389	83,870	89,659	80,305	87,190	85,968	108,302	104,507
Lone Oak ISD	78,928	78,497	85,488	97,549	75,759	78,651	74,383	62,190	65,375	68,973	79,444	82,951
Miller Grove ISD	53,676	56,483	55,759	47,946	56,721	62,787	51,903	52,742	54,837	69,140	70,700	67,441
Rains ISD	69,181	70,602	70,038	69,533	68,245	68,602	70,455	63,713	64,639	81,899	96,295	108,096

Rains County portion only  
 Category A& E divided by number of category A&E parce  
 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, all 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 automobiles, 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

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	2017	2018	2019	2020
<b>Inquiries</b>												
No change	548	612	361	284	371	571	216	594	145	220	58	217
Change	124	186	160	367	442	548	814	639	397	304	144	158
Pending	0	0	0	0				0	0	0	0	0
<b>Total</b>	<b>672</b>	<b>798</b>	<b>521</b>	<b>651</b>	<b>813</b>	<b>1,119</b>	<b>1030</b>	<b>1,233</b>	<b>542</b>	<b>524</b>	<b>202</b>	<b>375</b>
% Inquires to Notices Mailed	5.104%	5.860%	3.921%	4.703%	5.721%	7.852%	7.190%	8.620%	3.701%	4.153%	1.960%	0.031441

<b>Protest Filed</b>												
Pending Protests	0	0	7	0	0	0	5	0	0	0	0	0
Cancelled/No Show	117	94	178	112	147	54	29	146	227	87	99	136
Settled	283	152	158	155	122	145	187	104	294	185	164	178
ARB Decision	108	36	68	43	36	27	31	26	216	93	240	186
Pending Arbitration		0		0	0	0	0	1	0	0	0	1
<b>Total</b>	<b>508</b>	<b>282</b>	<b>411</b>	<b>310</b>	<b>305</b>	<b>226</b>	<b>242</b>	<b>277</b>	<b>737</b>	<b>365</b>	<b>503</b>	<b>501</b>

<b>Online Inquires</b>												
Pending Protests				0	0	0	1	0	0	0	0	0
Cancelled /No shows				0	0	0	0	0	0	4	7	24
Settled				0	25	0	2	28	0	10	23	64
ARB Decision				0	0	40	5	1	4	6	14	50
Pending Arbitration				0	0	0	0	0	0	0	1	0
<b>Total</b>				<b>0</b>	<b>25</b>	<b>40</b>	<b>8</b>	<b>29</b>	<b>4</b>	<b>20</b>	<b>45</b>	<b>138</b>
%Forma Protest to Notice Mailed	3.858%	2.071%	3.093%	2.240%	2.146%	1.586%	1.689%	1.937%	5.033%	2.893%	4.880%	4.201%

Notices Mailed 13,166 13,618 13,289 13,841 14,212 14,251 14,325 14,304 14,644 12,617 10,308 11,927

\* 2013 first year for online protests

As of certification

\* we enter all online as protest

# RAINS COUNTY APPRAISAL DISTRICT

2020		Number of	Total Market	Percent of
CAD TOTALS		Item	Value of Taxable Property	Total Market
A	Real Property: Single-Family Residential	5,115	468,700,082	32.482%
B	Real Property: Multi-Family Residential	15	4,463,465	30.933%
C	Real Property: Vacant Lots & Tract	1,849	12,504,148	0.867%
D1	Real Property: Qualified Agricultural Land	3,137	428,661,577	29.707%
D2	Real Property: Farm & Ranch Improvement	1,066	18,060,729	26.776%
E	Real Property: Non qualified Ag Land	2,962	322,405,892	22.344%
F1	Real Property: Commercial	399	55,666,691	3.858%
F2	Real Property: industrial	11	6,868,671	0.476%
G	Oil, Gas, and other Minerals	14	113,340	0.008%
H	Tangible Personal Property: Nonbusiness Vehicles	0	0	0.0000%
J	Real and Personal Property: Utilities	68	22,433,556	1.555%
L1	Personal Property: Commercial	476	21,243,792	1.472%
L2	Personal Property: Industrial	90	13,038,337	0.904%
M	Mobile Homes and Other Tangible Personal Prop.	6	198,778	0.014%
N	Intangible Personal Property	0	0	0.0000%
O	Real Property: Residential Inventory	59	948,092	0.066%
S	Special Inventory	6	189,239	0.013%
X	Totally Exempt Property	424	67,450,392	4.674%
		15,697	1,442,946,781	

## EXEMPTIONS AMOUNT

Homestead Exemptions	Amount	Taxing Units
	2020	
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	2020	City of E. Tawakoni	City of Emory	City of Point	Rains Co. Emg. Dist. #1	Rains County
	Exemptions					
	Homestead Local	0	0	0	0	0
HS	Homestead State	0	0	0	0	0
OV65	Over 65 Local (OV65S)	1,099,900	0	0	4,350,903	4,350,903
OV65	Over 65 State (OV65S)	10,000	0	0	74,773	74,773
	Disabled Person Local	0	0	0	0	0
DP	Disabled Person State (DP,DPS)	0	0	0	0	0
DV	Disabled Veteran (DV1-4 & DVS 1-4)	239,476	92,421	92,032	2,281,862	2,281,862
DVHS	Disabled Veteran 100% (DVHSS)	1,459,467	368,066	332,748	14,133,089	14,133,089
DV SS	Disable Veteran DV Surviving Spouse					
DVHSS	Disable Veteran Hs Surviving Spouse		53,741		979,426	979,426
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC	799	7,475	1,798	12,882	12,882
PC	Polluction Control	0	0	0	89,407	89,407
AB	Abatements	0	240,435	0	0	0
EX			39,114		39,114	39,114
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT	0	2,120,056	0	2,120,056	2,120,056
EX-XI	Youth Spiritual Mental &n Physical Dev. Org EX-XI	0	2,700	0	153,696	153,696
EX-XN	Motor Vehicle Leased for Personal Use EX-XN	54,982	59,845	14,869	1,421,767	1,421,767
EX-XF	Assisted Ambulatory Health CareCenter EX-XF	0		0	52,270	52,270
EX-XL	Organizations Proving Economic Dev. Ser EX-XL	0	281,499	24	281,523	281,523
EX-XU	Miscellaneous Exemptions EX-XU	0	336,787	61,972	448,639	448,639
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR	0	188,941	0	7,769,668	7,769,668
EX-XV	Exempt Property EX-XV	322,560	12,282,142	3,130,993	54,516,412	54,516,412
EX-XG	Primary Performing Charitable Functions EX-XG	0	84,655	442,974	634,365	634,365
EX-XJ	Private Schools EX-XJ	0		0		
	Total Exemptions	3,187,184	16,157,877	4,077,410	89,359,852	89,359,852
	Other Deductions from Market Value					
	Loss due to AG Value	265,269	2,236,206	4,423,124	415,662,697	415,662,697
	Loss due to Homestead Cap	4,364,702	1,952,993	1,460,585	39,710,654	39,710,654

ENTITIES EXEMPTION DEDUCTIONS PER CATEGORY

2020		Alba Golden ISD	Lone Oak ISD	Miller Grove ISD	Rains ISD
Exemptions					
	Homestead Local	0	0	0	0
HS	Homestead State	1,615,100	550,000	287,992	74,114,365
OV65	Over 65 Local	290,000	0	0	13,772,969
OV65	Over 65 State	20,000	90,000	52,963	229,384
DPS	Disabled Person		0	0	1,408,485
DPS	Disabled Person	50,000	0	10,000	20,000
DV	Disabled Veteran (DV 1-4)	65,439	35,764	12,000	2,135,977
DVSS	Disable Veteran DV1-74 Surviving Spouse				
DVHS	Disabled Veteran 100%	354,492	0	0	10,937,664
DVHSS	Disable Veteran HS Surviving Spouse				690,970
EX					39,114
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC	426	232	180	12,688
PC	Polluction Control		0	0	89,407
AB	Abatements		0	0	
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT		0	0	2,120,056
EX-XI	Youth Spiritual Mental &n Physical Dev. Org EX-XI		0	0	153,696
EX-XN	Motor Vehicle Leased for Personal Use EX-XN		0	0	1,421,767
EX-XF	Assisted Ambulatory Health CareCenter EX-XF		0	0	52,270
EX-XL	Organizations Proving Economic Dev. Ser EX-XL		0	0	281,523
EX-XU	Miscellaneous Exemptions EX-XU		0	0	448,639
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR	26,257	0	0	7,743,411
EX-XV	Exempt Property EX-XV	612,012	1,086,631	992,270	51,825,499
EX-XG	Primary Performing Charitable Functions EX-XG		0	0	634,365
EX-XJ	Private Schools EX-XJ		0	0	
	Total Exemptions	3,033,726	1,762,627	1,355,405	168,132,249
Other Deductions from Market Value					
	Loss due to AG Value	29,200,284	7,300,276	6,300,055	371,862,082
	Loss due to Homestead Cap	776,898	197,344	97,036	38,639,376

## ENTITIES TOTAL TAX RATES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City of East Tawakoni	0.4709	0.4988	0.5431	0.5431	0.5892	0.5893	0.5903	0.5903	0.5903	0.6103	0.6103	0.5174
City of Emory	0.2695	0.2695	0.3415	0.3415	0.3415	0.3415	0.3415	0.3742	0.3742	0.3742	0.3877	0.3719
City of Point	0.3850	0.4140	0.4140	0.4140	0.4530	0.4754	0.6200	0.6200	0.6200	0.6200	0.6200	0.5575
Rains County Emg Dist.#1	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0955
Rains County	0.6129	0.6029	0.6029	0.6029	0.6129	0.6398	0.6403	0.6595	0.6350	0.6400	0.6350	0.6350
Alba Golden ISD	1.1062	1.2140	1.0930	1.0930	1.1070	1.1000	1.2300	1.2300	1.2300	1.2300	1.1276	1.0898
Lone Oak ISD	1.2780	1.3059	1.3666	1.3660	1.3666	1.36205	1.318950	1.31895	1.3000	1.3100	1.319272	1.2068
Miller Grove ISD	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.35835	1.3347
Rains ISD	1.1650	1.2000	1.2350	1.2350	1.2350	1.2350	1.2450	1.2450	1.2300	1.2300	1.1550	1.1548* VATRE

Rains County portion only  
As of Certification

ENTITIES NET TAXABLE  
AND LEVIES

	2009 ADJ TAXABLE	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	\$ -	125
Miller Grove ISD	1,855,612	\$ 24,844.84	62
Rains ISD	428,789,224	\$ 6,091,962.92	14,186
2017	Value	Levy	Parcels
City of East Tawakoni	38,240,063	\$ 267,661.71	1,255
City of Emory	64,102,148	\$ 256,963.06	1,022

ENTITIES NET TAXABLE  
AND LEVIES

City of Point	18,716,676	\$ 129,737.32	553
Rains County Emergency	675,392,576	\$ 675,539.55	12,613
Rains County	537,101,886	\$ 4,155,863.47	12,613
Alba Golden ISD	13,349,899	\$ 176,096.65	283
Lone Oak ISD	4,252,588	\$ -	128
Miller Grove ISD	2,019,842	\$ 27,808.86	63
Rains ISD	483,972,030	\$ 6,776,487.25	12,151

	2018	Value	Levy	Parcels
City of East Tawakoni		38,974,412	\$ 279,616.63	1,243
City of Emory		67,184,397	\$ 269,206.26	1,042
City of Point		19,168,412	\$ 132,648.03	564
Rains County Emergency		713,269,269	\$ 713,449.03	12,688
Rains County		566,077,817	\$ 4,372,021.41	12,687
Alba-Golden ISD		13,756,149	\$ 182,850.85	284
Lone Oak ISD		4,120,314		127
Miller Grove ISD		2,021,596	\$ 27,832.02	61
Rains ISD		509,202,365	\$ 7,094,203.16	12,224

	2019	Value	Levy	Parcels
City of East Tawakoni		43,174,554	\$ 305,967.92	1,234
City of Emory		76,460,918	\$ 304,167.34	1,075
City of Point		21,728,157	\$ 151,567.07	573
Rains County Emergency		797,206,152	\$ 797,839.90	12,804
Rains County		622,911,821	\$ 4,795,423.19	12,804
Alba-Golden ISD		14,098,238	\$ 177,502.89	285
Lone Oak ISD		4,438,846		130
Miller Grove ISD		2,438,811	\$ 34,778.65	65
Rains ISD		563,967,085	\$ 7,468,195.14	12,334

	2020	Value	Levy	Parcels
City of East Tawakoni		43,008,462	\$ 307,731.21	1,241
City of Emory		76,067,872	\$ 324,070.10	1,086
City of Point		21,234,751	\$ 152,711.58	573
Rains County Emergency		792,871,861	\$ 855,538.79	12,770
Rains County		616,543,746	\$ 5,329,228.79	12,770
Alba-Golden ISD		18,179,457	\$ 213,937.05	288
Lone Oak ISD		5,801,102		127
Miller Grove ISD		2,480,414	\$ 36,843.23	66

ENTITIES NET TAXABLE  
AND LEVIES

Rains ISD	633,489,033	\$ 8,339,897.68	12,297
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Entity Code	Taxing Entity		Optional Homestead	General Homestead	Age 65 or Older	Disable Person	100% Disable Veteran
GRC	Rains County		0		\$ 3,000.00		Yes
	<b>Cities</b>						
CET	City of East Tawakoni		0		\$ 10,000.00		
COE	City of Emory		0				
COP	City of Point		0				
	<b>School Districts</b>						
SRS	Rains ISD		0	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00	Yes
SMG	Miller Grove ISD		0	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00	Yes
SAG	Alba-Golden ISD		0	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00	Yes
SLO	Lone Oak ISD		0	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00	Yes
			0				
ERC	Rains County Emergency		0		\$ 3,000.00		Yes

Disabled Veteran Exemption Amounts	
DV 1 (10%-29%)	\$ 5,000.00
DV 2 (30%-49%)	\$ 7,500.00
DV 3 (50%-69%)	\$ 10,000.00
DV 4 (70%-100%)	\$ 12,000.00
DVHS	100%

\* Optional tax ceiling on residential homesteads for 65 or older or disabled persons offered (mandatory for ISD's)

Other Exemptions	TYPE	AMOUNT	ENTITIES
Disable Veteran	BPP	varies	set by taxing entity
HB-366	BPP/MIN	varies	set by taxing entity
Pollution Control		varies	set by taxing entity
Abatements		varies	set by taxing entity
Freeport		N/A	set by taxing entity
Charitable housing		N/A	set by taxing entity
Prorated Exempt		varies	set by taxing entity