

RAINS COUNTY APPRAISAL DISTRICT

2019 ANNUAL REPORT

Presented to Board of Director

17-Oct-19

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, Phone 903-473-2391

RAINS COUNTY APPRAISAL DISTRICT

CERTIFIED MARKET VALUE

	2009	2010	2011	2012	2013	2014	2015	2016	2017
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
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
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
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
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
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
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
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
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

Rains County portion only
As of Certification

RAINS COUNTY APPRAISAL DISTRICT

CERTIFIED MARKET VALUE

2018	2019
52,914,398	58,452,509
90,752,684	104,258,866
33,093,596	36,060,405
1,218,145,737	1,318,971,006
1,218,184,752	1,318,971,006
47,559,478	49,658,483
15,134,045	15,685,363
9,993,190	10,608,755
1,145,489,891	1,243,008,755

**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
As of Certification

Before freeze adjustments

RAINS COUNTY APPRIASAL DISTRICT
NET TAXABLE VALUE
BEFORE FREEZE ADJUSTMENTS

2017	2018	2019
48,433,959	49,665,948	54,631,457
71,247,674	74,877,282	84,844,401
22,821,608	23,417,121	26,555,573
675,393,705	713,869,842	797,206,152
675,393,705	713,445,972	797,206,152
15,115,118	15,883,455	16,770,392
4,731.24	4,737,036	5,137,352
2,149,910	2,178,994	2,695,241
576,854,959	610,617,705	689,676,181

RAINS COUNTY APPRAISAL DISTRICT

AVERAGE MARKET VALUE- SINGLE FAMILY RESIDENCE

	2009	2010	2011	2012	2013	2014	2015	2016	2017
City of East Tawakoni	82,535	83,129	81,669	81,909	81,554	81,795	84,681	86,118	86,118
City of Emory	58,844	58,665	58,907	60,029	61,396	60,987	60,159	63,483	72,829
City of Point	51,660	50,596	51,596	51,368	51,837	51,738	51,401	52,844	61,291
Rains County Emg Dist.#1	84,805	85,796	85,096	84,180	82,885	83,307	85,084	87,128	105,022
Rains County	84,805	85,796	85,096	84,180	82,885	83,307	85,084	87,128	105,022
Alba Golden ISD	65,363	68,424	75,106	80,512	89,392	97,719	103,114	101,957	115,709
Lone Oak ISD	97,052	98,850	100,488	112,549	90,044	92,972	87,989	82,877	92,355
Miller Grove ISD	68,676	71,483	70,759	62,946	72,450	77,966	64,710	74,342	79,923
Rains ISD	85,062	86,036	85,224	84,226	82,731	82,942	84,740	86,857	88,052

Rains County portion only
As of Certification
A&E category

RAINS COUNTY APPRAISAL DISTRICT

AVERAGE MARKET VALUE- SINGLE FAMILY RESIDENCE

2018	2019
102,805	117,830
75,480	84,540
64,350	72,224
107,895	124,340
107,894	124,340
116,071	135,336
90,499	102,902
78,993	92,508
107,999	124,426

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
City of East Tawakoni	81,281	82,385	81,427	81,726	81,360	81,789	84,628	85,973	85,973	100,765
City of Emory	57,528	57,899	57,827	59,619	60,970	60,734	60,003	63,380	69,722	72,251
City of Point	49,273	49,640	51,209	51,191	51,788	51,475	51,295	52,712	57,814	62,563
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
Rains County	83,745	85,172	84,737	83,959	82,694	83,225	84,933	87,002	98,291	105,189
Alba Golden ISD	50,361	53,400	60,143	65,547	75,389	83,870	89,659	80,305	87,190	85,968
Lone Oak ISD	78,928	78,497	85,488	97,549	75,759	78,651	74,383	62,190	65,375	68,973
Miller Grove ISD	53,676	56,483	55,759	47,946	56,721	62,787	51,903	52,742	54,837	69,140
Rains ISD	69,181	70,602	70,038	69,533	68,245	68,602	70,455	63,713	64,639	81,899

Rains County portion only

Category A& E divided by number of category A&E parcel

As of Certification

RAINS COUNTY APPRAISAL DISTRICT
AVERAGE TAXABLE VALUE - SINGLE FAMILY RESIDENCE

2019

114,595

81,478

69,724

119,547

119,547

108,302

79,444

70,700

96,295

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
Inquiries										
No change	548	612	361	284	371	571	216	594	145	220
Change	124	186	160	367	442	548	814	639	397	304
Pending	0	0	0	0				0	0	0
Total	672	798	521	651	813	1,119	1030	1,233	542	524
% Inquires to Notices Mailed	5.104%	5.860%	3.921%	4.703%	5.721%	7.852%	7.190%	8.620%	3.701%	4.153%

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

Online Inquires										
Pending Protests				0	0	0	1	0	0	0
Cancelled /No shows				0	0	0	0	0	0	4
Settled				0	25	0	2	28	0	10
ARB Decision				0	0	40	5	1	4	6
Pending Arbitration				0	0	0	0	0	0	0
Total				0	25	40	8	29	4	20
%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%

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

* 2013 first year for online protests

As of certification

* we enter all online as protest

2019

58

144

0

202

1.960%

0

99

164

240

0

503

0

7

23

14

1

45

4.880%

10,308

RAINS COUNTY APPRAISAL DISTRICT

CAD TOTALS	2019	Number of Item	Total Market Value of Taxable Propety
A	Real Property: Single-Family Residential	5,091	392,958,685
B	Real Property: Multi-Family Residential	13	4,387,467
C	Real Property: Vacant Lots & Tract	1,837	13,124,248
D1	Real Property: Qualified Agricultural Land	3,166	429,780,000
D2	Real Property: Farm & Ranch Improvement	1,093	18,761,189
E	Real Propety: Non qualified Ag Land	2,877	269,104,203
F1	Real Propety: Commercial	388	55,730,485
F2	Real Property: industrial	11	5,016,241
G	Oil, Gas, and other Minerals	14	179,340
H	Tangible Personal Property: Nonbusiness Vehicles	0	0
J	Real and Personal Property: Utilities	61	21,127,914
L1	Personal Property: Commercial	454	20,471,986
L2	Personal Property: Industrial	89	13,203,161
M	Mobile Homes and Other Tangible Personal Prop.	103	2,484,954
N	Intangible Personal Property	0	0
O	Real Property: Residential Inventory	128	1,015,180
S	Special Inventory	5	134,672
X	Totally Exempt Property	422	71,500,511
		15,752	1,318,980,236

RAINS COUNTY APPRAISAL DISTRICT

Percent of
Total
Market

29.793%

33.264%

0.995%

32.584%

26.239%

20.402%

4.225%

0.380%

0.014%

0.0000%

1.602%

1.552%

1.001%

0.188%

0.0000%

0.077%

0.010%

5.421%

EXEMPTIONS AMOUNT

Homestead Exemptions	Amount	Taxing Units
	2019	
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	2019	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)	1,130,000	0	0	4,367,851	4,367,851
OV65	Over 65 State (OV65S)	0	0	0	0	0
	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)	231,098	66,720	77,541	2,015,250	2,015,250
DVHS	Disabled Veteran 100% (DVHSS)	936,989	112,836	302,498	11,029,383	11,029,383
DV SS	Disable Veteran DV Surviving Spouse	36,000	24,000		155,850	155,850
DVHSS	Disable Veteran Hs Surviving Spouse		49,092		566,490	566,490
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC	1,099	6,580	2,259	12,756	12,756
PC	Polluction Control	0	0	0	96,582	96,582
AB	Abatements	0		0	0	0
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT	0	2,351,863	0	2,351,863	2,351,863
EX-XI	Youth Spiritual Mental &n Physical Dev. Org EX-XI	0	2,700	0	168,319	168,319
EX-XN	Motor Vehicle Leased for Personal Use EX-XN	54,881	107,363	18,038	1,333,973	1,333,973
EX-XF	Assisted Ambulatory Health CareCenter EX-XF	0	157,268	0	210,176	210,176
EX-XL	Organizations Proving Economic Dev. Ser EX-XL	0	244,854	24	244,878	244,878
EX-XU	Miscellaneous Exemptions EX-XU	0	345,250	58,869	455,510	455,510
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR	0	216,213	0	7,943,521	7,943,521
EX-XV	Exempt Property EX-XV	369,849	12,886,979	3,210,971	58,029,550	58,029,550
EX-XG	Primary Performing Charitable Functions EX-XG	0	97,480	546,292	749,965	749,965
EX-XJ	Private Schools EX-XJ	0		0		
	Total Exemptions	2,759,916	16,669,198	4,216,492	89,731,917	89,731,917
	Other Deductions from Market Value					
	Loss due to AG Value	265,269	2,169,623	4,877,441	416,897,944	416,879,944
	Loss due to Homestead Cap	795,867	576,644	410,899	15,134,993	15,134,993

ENTITIES EXEMPTION DEDUCTIONS PER CATEGORY

2019		Alba Golden ISD	Lone Oak ISD	Miller Grove ISD	Rains ISD
Exemptions					
	Homestead Local	0	0	0	0
HS	Homestead State	1,520,415	598,876	287,992	72,174,535
OV65	Over 65 Local	0	0	0	0
OV65	Over 65 State	280,000	80,000	42,121	13,706,978
	Disabled Person Local		0	0	0
DP	Disabled Person State	50,000	0	10,000	1,368,641
DV	Disabled Veteran (DV 1-4)	57,064	31,500	12,000	1,884,587
DVSS	Disable Veteran DV1-74 Surviving Spouse		3,551		155,850
DVHS	Disabled Veteran 100%	327,092	0	0	8,110,111
DVHSS	Disable Veteran HS Surviving Spouse				349,712
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC	620	188	0	13,083
PC	Polluction Control		0	0	96,582
AB	Abatements		0	0	
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT		0	0	2,351,863
EX-XI	Youth Spiritual Mental & n Physical Dev. Org EX-XI		0	0	168,319
EX-XN	Motor Vehicle Leased for Personal Use EX-XN		0	0	1,333,973
EX-XF	Assisted Ambulatory Health CareCenter EX-XF		0	0	210,176
EX-XL	Organizations Proving Economic Dev. Ser EX-XL		0	0	244,878
EX-XU	Miscellaneous Exemptions EX-XU		0	0	455,510
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR	26,257	0	0	7,917,264
EX-XV	Exempt Property EX-XV	663,417	1,211,765	1,209,944	54,944,424
EX-XG	Primary Performing Charitable Functions EX-XG		0	0	749,965
EX-XJ	Private Schools EX-XJ		0	0	
	Total Exemptions	2,924,865	1,925,880	1,562,057	166,236,451
Other Deductions from Market Value					
	Loss due to AG Value	29,591,249	8,540,713	6,330,083	372,435,899
	Loss due to Homestead Cap	371,977	81,481	21,374	14,660,224

ENTITIES TOTAL TAX RATES

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
City of East Tawakoni	0.4709	0.4988	0.5431	0.5431	0.5892	0.5893	0.5903	0.5903	0.5903	0.6103
City of Emory	0.2695	0.2695	0.3415	0.3415	0.3415	0.3415	0.3415	0.3742	0.3742	0.3742
City of Point	0.3850	0.4140	0.4140	0.4140	0.4530	0.4754	0.6200	0.6200	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	0.1000	0.1000
Rains County	0.6129	0.6029	0.6029	0.6029	0.6129	0.6398	0.6403	0.6595	0.6350	0.6400
Alba Golden ISD	1.1062	1.2140	1.0930	1.0930	1.1070	1.1000	1.2300	1.2300	1.2300	1.2300
Lone Oak ISD	1.2780	1.3059	1.3666	1.3660	1.3666	1.36205	1.318950	1.31895	1.3000	1.3100
Miller Grove ISD	1.3200	1.3200	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	1.2300	1.2300

Rains County portion only
As of Certification

ENTITIES TOTAL TAX RATES

2019

0.6103

0.3877

0.6200

0.1000

0.6350

1.1276

1.319272

1.35835

1.1550

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

Entity Code	Taxing Entity		Optional Homestead	General Homestead
GRC	Rains County		0	
	Cities			
CET	City of East Tawakoni		0	
COE	City of Emory		0	
COP	City of Point		0	
	School Districts			
SRS	Rains ISD		0	\$ 25,000.00
SMG	Miller Grove ISD		0	\$ 25,000.00
SAG	Alba-Golden ISD		0	\$ 25,000.00
SLO	Lone Oak ISD		0	\$ 25,000.00
			0	
ERC	Rains County Emergency		0	

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

Age 65 or Older	Disable Person	100% Disable Veteran
\$ 3,000.00		Yes
\$ 10,000.00		
\$ 10,000.00	\$ 10,000.00	Yes
\$ 10,000.00	\$ 10,000.00	Yes
\$ 10,000.00	\$ 10,000.00	Yes
\$ 10,000.00	\$ 10,000.00	Yes
\$ 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)