

RAINS COUNTY APPRAISAL DISTRICT

2023 ANNUAL REPORT

Adopted by Board of Directors

16-Nov-23

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 Sherri McCall, Chief Appraiser, email sherrim@rainscad.org, Phone 903-473-2391

RAINS COUNTY APPRAISAL DISTRICT

CERTIFIED MARKET VALUE

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
City of East Tawakoni	43,018,219	43,598,589	44,896,056	46,160,718	52,204,119	52,914,398	58,452,509	71,436,975	80,857,375	93,937,809	123,907,456
City of Emory	79,718,458	78,591,199	79,179,002	80,538,923	87,776,347	90,752,684	104,258,866	111,528,614	136,784,864	151,262,081	181,777,613
City of Point	26,375,052	26,261,848	25,954,501	28,518,736	32,066,787	33,093,596	36,060,405	39,815,525	46,542,718	55,024,569	63,952,725
Rains County Emg Dist.#1	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	1,749,030,208	1,913,239,963	2,287,048,866
Rains County	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	1,749,068,961	1,913,204,505	2,287,276,714
Alba Golden ISD	33,323,777	33,281,044	33,281,044	37,481,612	46,933,683	47,559,478	49,658,483	53,995,583	63,927,096	67,100,074	80,082,711
Lone Oak ISD	10,723,302	11,583,123	11,546,343	12,412,155	14,968,244	15,134,045	15,685,363	16,847,799	22,024,369	25,048,076	30,395,030
Miller Grove ISD	6,866,294	6,957,326	7,493,555	8,233,573	9,916,859	9,993,190	10,608,755	10,661,922	14,514,433	14,711,961	19,213,463
Rains ISD	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	1,648,595,040	1,806,417,150	2,157,574,513

Rains County portion only
As of Certification

RAINS COUNTY APPRIASAL DISTRICT
NET TAXABLE VALUE
BEFORE FREEZE ADJUSTMENTS

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
City of East Tawakoni	40,632,769	41,312,115	42,721,911	43,921,734	48,433,959	49,665,948	54,631,457	63,619,820	73,077,739	85,022,203	107,716,694
City of Emory	62,406,260	63,657,635	64,245,243	65,246,403	71,247,674	74,877,282	84,844,401	91,181,538	107,044,385	118,368,446	137,190,239
City of Point	20,081,967	19,231,866	18,541,320	20,597,467	22,821,608	23,417,121	26,555,573	29,854,406	34,313,260	39,627,633	45,843,175
Rains County Emg Dist.#1	594,018,301	583,323,590	593,945,907	602,469,611	675,393,705	713,689,842	797,206,152	898,204,348	1,037,458,123	1,176,431,840	1,386,447,179
Rains County	592,581,380	582,942,214	593,646,297	602,469,611	675,393,705	713,455,972	797,206,152	898,204,348	1,037,282,386	1,176,179,341	1,386,563,627
Alba Golden ISD	13,038,987	12,979,370	12,955,403	12,928,707	15,115,118	15,883,455	16,770,392	20,984,675	22,361,254	24,611,811	29466379
Lone Oak ISD	3,681,175	3,605,400	3,893,745	4,034,948	4,731.24	4,737,036	5,137,352	6,587,552	8,318,332	10,261,515	12,719,492
Miller Grove ISD	1,852,626	1,937,230	1,920,101	1,899,119	2,149,910	2,178,994	2,695,241	2,909,426	4,443,631	5,383,452	6,454,574
Rains ISD	525,294,462	514,593,669	499,724,631	508,422,065	576,854,959	610,617,705	689,676,181	782,790,511	913,827,511	1,003,332,564	1,199,673,622

Rains County portion only
As of Certification

Before freeze adjustments

RAINS COUNTY APPRAISAL DISTRICT

AVERAGE MARKET VALUE- SINGLE FAMILY RESIDENCE

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
City of East Tawakoni	81,554	81,795	84,681	86,118	86,118	102,805	117,830	145,956	150,063	172,019	219,738
City of Emory	61,396	60,987	60,159	63,483	72,829	75,480	84,540	104,444	112,832	128,367	162,711
City of Point	51,837	51,738	51,401	52,844	61,291	64,350	72,224	85,412	90,544	115,506	126,944
Rains County Emg Dist.#1	82,885	83,307	85,084	87,128	105,022	107,895	124,340	142,969	151,521	173,268	200,232
Rains County	82,885	83,307	85,084	87,128	105,022	107,894	124,340	142,969	151,488	173,231	200,129
Alba Golden ISD	89,392	97,719	103,114	101,957	115,709	116,071	135,336	135,981	145,104	163,899	181,056
Lone Oak ISD	90,044	92,972	87,989	82,877	92,355	89,438	100,742	111,503	150,551	166,015	186,414
Miller Grove ISD	72,450	77,966	64,710	74,342	79,923	78,993	92,508	97,447	129,627	162,924	207,015
Rains ISD	82,731	82,942	84,740	86,857	88,052	107,999	124,426	143,612	151,740	173,605	200,616

Rains County portion only

As of Certification

A&E category

RAINS COUNTY APPRAISAL DISTRICT
AVERAGE TAXABLE VALUE - SINGLE FAMILY RESIDENCE

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
City of East Tawakoni	81,360	81,789	84,628	85,973	85,973	100,765	114,595	128,213	137,596	153,839	182,927
City of Emory	60,970	60,734	60,003	63,380	69,722	72,251	81,478	94,272	104,630	116,995	133,843
City of Point	51,788	51,475	51,295	52,712	57,814	62,563	69,724	74,709	84,355	95,792	104,963
Rains County Emg Dist.#1	82,694	83,225	84,933	87,002	98,291	105,189	119,547	130,903	142,013	159,861	181,516
Rains County	82,694	83,225	84,933	87,002	98,291	105,189	119,547	130,903	141,983	159,827	181,439
Alba Golden ISD	75,389	83,870	89,659	80,305	87,190	85,968	108,302	104,507	113,930	119,369	140,323
Lone Oak ISD	75,759	78,651	74,383	62,190	65,375	68,973	79,444	82,951	123,367	124,369	191,004
Miller Grove ISD	56,721	62,787	51,903	52,742	54,837	69,140	70,700	67,441	98,300	119,237	151,836
Rains ISD	68,245	68,602	70,455	63,713	64,639	81,899	96,295	108,096	118,897	123,498	144,122

Rains County portion only

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

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RAINS COUNTY APPRAISAL DISTRICT

Code 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.

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Inquiries											
No change	371	571	216	594	145	220	58	217	63	281	103
Change	442	548	814	639	397	304	144	158	32	139	288
Pending			0	0	0	0	0	0	0	0	0
Total	813	1,119	1030	1,233	542	524	202	375	95	420	391
% Inquiries to Notices Mailed	5.721%	7.852%	7.190%	8.620%	3.701%	4.153%	1.960%	0.031441	0.007247	0.342215	0.297271
Protest Filed											
Pending Protests	0	0	5	0	0	0	0	0	0	0	0
Cancelled/No Show	147	54	29	146	227	87	99	136	113	300	296
Settled	122	145	187	104	294	185	164	178	251	255	357
ARB Decision	36	27	31	26	216	93	240	186	259	251	241
Pending Arbitration	0	0	0	1	0	0	0	1	5	1	2
Total	305	226	242	277	737	365	503	501	628	807	896
Online Inquiries											
Pending Protests	0	0	1	0	0	0	0	0	0	0	0
Cancelled /No shows	0	0	0	0	0	4	7	24	12	35	85
Settled	25	0	2	28	0	10	23	64	40	35	35
ARB Decision	0	40	5	1	4	6	14	50	32	41	17
Pending Arbitration	0	0	0	0	0	0	1	0	0	0	0
Total	25	40	8	29	4	20	45	138	84	111	137
%Forma Protest to Notice Mailed	2.146%	1.586%	1.689%	1.937%	5.033%	2.893%	4.880%	4.201%	4.791%	6.575%	6.812%

Notices Mailed 14,212 14,251 14,325 14,304 14,644 12,617 10,308 11,927 13,108 12,273 13,153

* 2013 first year for online protests

As of certification

* we enter all online as protest

RAINS COUNTY APPRAISAL DISTRICT

2023		Number of Item	Total Market Value of Taxable Propety	Percent of Total Market
CAD TOTALS				
A	Real Property: Single-Family Residential	6,007	747,483,267	32.759%
B	Real Property: Multi-Family Residential	16	4,930,175	21.607%
C	Real Property: Vacant Lots & Tract	1,599	29,762,127	1.304%
D1	Real Property: Qualified Agricultural Land	3,236	713,614,373	31.275%
D2	Real Property: Farm & Ranch Improvement	1,024	16,396,508	16.673%
E	Real Property: Non qualified Ag Land	3,167	502,682,610	22.031%
F1	Real Property: Commercial	414	86,383,748	3.786%
F2	Real Property: industrial	13	7,462,150	0.327%
G	Oil, Gas, and other Minerals	21	7,379,950	0.323%
H	Tangible Personal Property: Nonbusiness Vehicles	0	0	0.0000%
J	Real and Personal Property: Utilities	109	28,081,722	1.231%
L1	Personal Property: Commercial	481	23,786,172	1.042%
L2	Personal Property: Industrial	106	14,525,030	0.637%
M	Mobile Homes and Other Tangible Personal Prop.	9	420,851	0.018%
N	Intangible Personal Property	0	0	0.0000%
O	Real Property: Residential Inventory	27	273,151	0.012%
S	Special Inventory	7	217,987	0.010%
X	Totally Exempt Property	519	98,339,081	4.310%
		16,755	2,281,738,902	

EXEMPTIONS AMOUNT

Homestead Exemptions	Amount	Taxing Units
2023		
Homestead Local		None
Homestead State	100,000	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 Abatements	varies	All Taxing Units
	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	2023	City of	City of	City of	Rains Co.	Rains County
		E. Tawakoni	Emory	Point	Emg. Dist. #1	
Exemptions						
	Homestead Local	0	0	0	0	0
HS	Homestead State		0	0	0	0
OV65	Over 65 Local (OV65S)	1,296,612	0	0	4,816,225	4,724,343
OV65	Over 65 State (OV65S)		0	0		97,882
	Disabled Person Local	0	0	0	0	0
DP	Disabled Person State (DP,DPS)		0	0	0	0
DV	Disabled Veteran (DV1-4 & DVS 1-4)	242,604	83,974	100,562	2,488,582	2,488,582
DVHS	Disabled Veteran 100% (DVHSS)	3,576,239	1,056,959	669,816	29,773,718	29,773,718
DV SS	Disable Veteran DV Surving Spouse	12,000	24,000	25,311	198,951	198,951
DVHSS	Disable Veteran Hs Surving Spouse		68,199		1,994,256	1,994,256
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC	13,710	58,564	30,200	145,458	145,458
PC	Pollution Control	0	33,310	0	640,040	640,040
AB	Abatements	0	3,080,942		0	1,968,238
EX		178,870	457,569	32,110	1,589,424	1,589,424
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT	0	2,695,073	0	2,695,073	2,695,073
EX-XI	Youth Spiritual Mental &n Physical Dev. Org EX-XI	0	4,799	0	927,116	927,116
EX-XN	Motor Vehicle Leased for Personal Use EX-XN	0				
EX-XF	Assisted Ambulatory Health CareCenter EX-XF	0		0		
EX-XL	Organizations Proving Economic Dev. Ser EX-XL	0	794,899		794,899	794,899
EX-XU	Miscellaneous Exemptions EX-XU	0	869,300	86,151	2,368,945	2,368,945
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR	173,393	205,985	0	15,431,527	15,431,527
EX-XV	Exempt Property EX-XV	609,347	21,621,661	4,507,489	73,622,605	73,622,605
EX-XG	Primary Performing Charitable Functions EX-XG	0		764,859	852,643	852,643
EX-XJ	Private Schools EX-XJ	0		0		
EX-O	Income Producing Personal use					
	Total Exemptions	6,102,775	31,055,234	6,216,498	138,339,462	140,313,700
Other Deductions from Market Value						
	Loss due to AG Value	394,252	9,102,290	8,812,252	700,962,210	700,962,210
	Loss due to Homestead Cap	9,791,736	5,512,502	3,080,800	62,791,772	62,793,673

Rains County portion Only

As of Certification

ENTITIES EXEMPTION DEDUCTIONS PER CATEGORY

		2023	Alba Golden ISD	Lone Oak ISD	Miller Grove ISD	Rains ISD
	Exemptions					
	Homestead Local		0	0	0	0
HS	Homestead State		2,554,611	1,090,300	665,839	128,330,955
OV65	Over 65 Local			0	0	
OV65	Over 65 State		310,000	82,136	50,000	14,916,221
DP	Disabled Person Local			0	9,845	
DPS	Disabled Person State		40,000	10,000		1,403,555
DV	Disabled Veteran (DV 1-4)		79,500	24,000	12,000	2,316,666
DVSS	Disable Veteran DV1-74 Surviving Spouse					183,287
DVHS	Disabled Veteran 100%		965,487	0	0	22,062,964
DVHSS	Disable Veteran HS Surviving Spouse					1,464,256
EX						1,589,424
EX366	Income Producing Tangible Personal Property under \$ 500EX-XC		11,710	1,940	3,500	140,078
PC	Pollution Control		18,660	0	0	621,380
AB	Abatements			0	0	
EX-XT	Limitation on Taxes in Certain Municipalities (prorate) EX-XT			0	0	2,695,073
EX-XI	Youth Spiritual Mental & n Physical Dev. Org EX-XI			0	0	927,116
EX-XN	Motor Vehicle Leased for Personal Use EX-XN			0	0	
EX-XF	Assisted Ambulatory Health CareCenter EX-XF			0	0	
EX-XL	Organizations Proving Economic Dev. Ser EX-XL			0	0	794,899
EX-XU	Miscellaneous Exemptions EX-XU			0		1,097,872
EX-XR	Non-Profit Water or Waterway Dredge Disposal Site EX-XR		86,945	0	1,138,973	15,171,189
EX-XV	Exempt Property EX-XV		854,258	1,094,179	28,022	71,863,030
EX-XG	Primary Performing Charitable Functions EX-XG			0	0	
EX-XJ	Private Schools EX-XJ			0	0	852,643
EX-XO	Income Producing Personal Use					
	Total Exemptions		4,921,171	2,302,555	1,908,179	266,430,608

Other Deductions from Market Value

Rains County portion Only

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ENTITIES EXEMPTION DEDUCTIONS PER CATEGORY

Loss due to AG Value	45,011,363	15,235,218	10,680,868	629,665,674
Loss due to Homestead Cap	683,798	137,765	172,842	61,804,609

ENTITIES TOTAL TAX RATES

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
City of East Tawakoni	0.5892	0.5893	0.5903	0.5903	0.5903	0.6103	0.6103	0.5174	0.4591	0.409900	0.3284
City of Emory	0.3415	0.3415	0.3415	0.3742	0.3742	0.3742	0.3877	0.3719	0.3208	0.316684	0.2825
City of Point	0.4530	0.4754	0.6200	0.6200	0.6200	0.6200	0.6200	0.5575	0.4866	0.418312	0.3721
Rains County Emg Dist.#1	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0955	0.0879	0.086108	0.5100
Rains County	0.6129	0.6398	0.6403	0.6595	0.6350	0.6400	0.6350	0.6350	0.5893	0.559700	0.0787
Alba Golden ISD	1.1070	1.1000	1.2300	1.2300	1.2300	1.2300	1.1276	1.0898	0.99955	0.971900	0.7865
Lone Oak ISD	1.3666	1.36205	1.318950	1.31895	1.3000	1.3100	1.319272	1.2068	1.2220	1.304600	1.1592
Miller Grove ISD	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.35835	1.3347	1.3348	1.232900	1.0475
Rains ISD	1.2350	1.2350	1.2450	1.2450	1.2300	1.2300	1.1550	1.0348	0.9920	0.9420	0.8766 VATRE

Rains County portion only
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**ENTITIES NET TAXABLE
AND LEVIES**

2023				
	<u>ADJ TAX VALUE</u>	<u>LEVY</u>	<u>PARCELS</u>	
City of East Tawakoni	\$ 86,820,567.00	\$ 343,055.83	1295	**BPP valued if over \$2,500.00
City of Emory	\$ 122,297,601.00	\$ 372,161.35	1139	
City of Point	\$ 38,038,375.00	\$ 162,463.36	638	
Emergency District	\$ 1,383,670,528.00	\$ 1,088,493.88	13620	
Rains County	\$ 1,084,815,316.00	\$ 6,705,040.73	13625	
Alba-Golden ISD	\$ 23,726,233.00	\$ 204,644.50	290	
Lone Oak ISD	\$ 10,641,046.00		153	
Miller Grove ISD	\$ 5,321,229.00	\$ 58,518.08	76	
Rains ISD	\$ 899,972,455.00	\$ 8,996,226.92	13104	
2022				
	<u>ADJ TX VALUE</u>	<u>LEVY</u>	<u>PARCELS</u>	
City of East Tawakoni	\$ 67,619,677.00	\$ 332,560.01	1,313	
City of Emory	\$ 104,712,720.00	\$ 358,737.17	1,307	
City of Point	\$ 32,457,744.00	\$ 157,077.62	634	
Emergency District	\$ 1,174,131,606.00	\$ 1,011,739.98	13,643	
Rains County	\$ 918,571,111.00	\$ 6,201,200.08	13,645	
Alba-Golden ISD	\$ 20,714,074.00	\$ 229,787.33	290	
Lone Oak ISD	\$ 8,949,461.00		145	
Miller Grove ISD	\$ 4,371,284.00	\$ 58,319.07	71	
Rains ISD	\$ 821,494,275.00	\$ 9,978,884.15	13,142	
2021				
	<u>ADJ TAX VALUE</u>	<u>LEVY</u>	<u>PARCELS</u>	
City of Emory	\$ 97,138,744.00	\$ 332,395.36	1,102	
City of Point	\$ 28,070,380.00	\$ 156,911.60	628	
Emergency District	\$ 1,037,458,123.00	\$ 912,159.74	13,026	
Rains County	\$ 812,235,711.00	\$ 5,776,611.80	13,027	
Alba-Golden ISD	\$ 18,700,911.00	\$ 208,452.81	288	
Lone Oak ISD	\$ 7,097,602.00		131	
Miller Grove ISD	\$ 3,917,000.00	\$ 56,743.22	69	
Rains ISD	\$ 740,453,273.00	\$ 9,416,737.89	12,547	
2020				
	<u>Value</u>	<u>Levy</u>	<u>Parcels</u>	
City of East Tawakoni	\$ 43,008,462.00	\$ 307,731.21	1,241	
City of Emory	\$ 76,067,872.00	\$ 324,070.10	1,086	
City of Point	\$ 21,234,751.00	\$ 152,711.58	573	
Rains County Emergency	\$ 792,871,861.00	\$ 855,538.79	12,770	
Rains County	\$ 616,543,746.00	\$ 5,329,228.79	12,770	
Alba-Golden ISD	\$ 18,179,457.00	\$ 213,937.05	288	
Lone Oak ISD	\$ 5,801,102.00		127	
Miller Grove ISD	\$ 2,480,414.00	\$ 36,843.23	66	
Rains ISD	\$ 633,489,033.00	\$ 8,339,897.68	12,297	
2019				
	<u>Value</u>	<u>Levy</u>	<u>Parcels</u>	
City of East Tawakoni	\$ 43,174,554.00	\$ 305,967.92	1,234	
City of Emory	\$ 76,460,918.00	\$ 304,167.34	1,075	
City of Point	\$ 21,728,157.00	\$ 151,567.07	573	
Rains County Emergency	\$ 797,206,152.00	\$ 797,839.90	12,804	
Rains County	\$ 622,911,821.00	\$ 4,795,423.19	12,804	

**ENTITIES NET TAXABLE
AND LEVIES**

Alba-Golden ISD	\$	14,098,238.00	\$	177,502.89	285
Lone Oak ISD	\$	4,438,846.00			130
Miller Grove ISD	\$	2,438,811.00	\$	34,778.65	65
Rains ISD	\$	563,967,085.00	\$	7,468,195.14	12,334

2018 **Value** **Levy** **Parcels**

City of East Tawakoni	\$	38,974,412.00	\$	279,616.63	1,243
City of Emory	\$	67,184,397.00	\$	269,206.26	1,042
City of Point	\$	19,168,412.00	\$	132,648.03	564
Rains County Emergency	\$	713,269,269.00	\$	713,449.03	12,688
Rains County	\$	566,077,817.00	\$	4,372,021.41	12,687
Alba-Golden ISD	\$	13,756,149.00	\$	182,850.85	284
Lone Oak ISD	\$	4,120,314.00			127
Miller Grove ISD	\$	2,021,596.00	\$	27,832.02	61
Rains ISD	\$	509,202,365.00	\$	7,094,203.16	12,224

2017 **Value** **Levy** **Parcels**

City of East Tawakoni	\$	38,240,063.00	\$	267,661.71	1,255
City of Emory	\$	64,102,148.00	\$	256,963.06	1,022
City of Point	\$	18,716,676.00	\$	129,737.32	553
Rains County Emergency	\$	675,392,576.00	\$	675,539.55	12,613
Rains County	\$	537,101,886.00	\$	4,155,863.47	12,613
Alba Golden ISD	\$	13,349,899.00	\$	176,096.65	283
Lone Oak ISD	\$	4,252,588.00	\$	-	128
Miller Grove ISD	\$	2,019,842.00	\$	27,808.86	63
Rains ISD	\$	483,972,030.00	\$	6,776,487.25	12,151

2016 **VALUE** **LEVY** **PARCELS**

City of East Tawakoni	\$	35,435,128.00	\$	244,886.41	1,255
City of Emory	\$	59,054,001.00	\$	235,768.35	999
City of Point	\$	16,746,389.00	\$	116,838.14	558
Rains County Emg Dist.#1	\$	600,745,386.00	\$	600,848.71	14,638
Rains County	\$	477,040,919.00	\$	3,861,797.91	14,638
Alba Golden ISD	\$	11,190,918.00	\$	151,581.07	275
Lone Oak ISD	\$	3,550,564.00	\$	-	125
Miller Grove ISD	\$	1,855,612.00	\$	24,844.84	62
Rains ISD	\$	428,789,224.00	\$	6,091,962.92	14,186

2015 **VALUE** **LEVY** **PARCELS**

City of East Tawakoni	\$	34,080,476.00	\$	236,035.03	1,250
City of Emory	\$	58,373,145.00	\$	212,934.76	998
City of Point	\$	15,285,446.00	\$	104,199.15	561
Rains County Emg Dist.#1	\$	593,645,458.00	\$	593,720.81	14,099
Rains County	\$	477,027,158.00	\$	3,735,342.28	14,099
Alba Golden ISD	\$				
Lone Oak ISD	\$	3,450,179.00	\$	49,007.06	123
Miller Grove ISD	\$	1,758,704.00	\$	23,586.94	59
Rains ISD	\$	428,092,921.00	\$	6,008,927.41	13,654

2014 **VALUE** **LEVY** **PARCELS**

ENTITIES NET TAXABLE
AND LEVIES

City of East Tawakoni	\$ 32,563,329.00	\$ 227,030.15	1,241
City of Emory	\$ 57,545,469.00	\$ 210,225.16	991
City of Point	\$ 16,115,896.00	\$ 85,537.05	557

Rains County Emg Dist.#1	\$ 583,186,592.00	\$ 583,289.72	14,247
Rains County	\$ 473,680,866.00	\$ 3,658,919.21	14,247

Alba Golden ISD	\$ 10,474,298.00	\$ 138,359.69	271
Lone Oak ISD	\$ 3,122,594.00		120
Miller Grove ISD	\$ 1,900,117.00	\$ 25,496.92	59
Rains ISD	\$ 436,644,032.00	\$ 6,136,521.94	13,802

2013	VALUE	LEVY	PARCELS
City of East Tawakoni	\$ 31,766,806.00	\$ 221,245.42	1,241
City of Emory	\$ 56,109,663.00	\$ 205,358.08	981
City of Point	\$ 16,675,995.00	\$ 85,046.12	552
Rains County Emg Dist.#1	\$ 593,973,333.00	\$ 594,008.58	14,212
Rains County	\$ 485,896,007.00	\$ 3,575,789.21	14,212
Alba Golden ISD	\$ 11,207,892.00	\$ 139,637.69	271
Lone Oak ISD	\$ 3,253,337.00		141
Miller Grove ISD	\$ 1,852,626.00	\$ 24,454.65	57
Rains ISD	\$ 449,498,854.00	\$ 6,248,360.72	13,750

Entity Code	Taxing Entity	Optional Homestead	General Homestead	Age 65 or Older	Disable Person	100% Disable Veteran
GRG	Rains County	0		\$ 3,000.00		Yes
	Cities					
CET	City of East Tawakoni	0		\$ 10,000.00		
COE	City of Emory	0				
COP	City of Point	0				
	School Districts					
SRS	Rains ISD	0	\$ 100,000.00	\$ 10,000.00	\$ 10,000.00	Yes
SMG	Miller Grove ISD	0	\$ 100,000.00	\$ 10,000.00	\$ 10,000.00	Yes
SAG	Alba-Golden ISD	0	\$ 100,000.00	\$ 10,000.00	\$ 10,000.00	Yes
SLO	Lone Oak ISD	0	\$ 100,000.00	\$ 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