

Welcome to the Rains County Appraisal District

PO Box 70 Emory TX 75440

www.rainscad.org

Hours

8:00 am- 4:30 p.m Monday – Thursday Close at 4:00 pm on Friday

Board of Directors
Ken Player, Chairman
Alice Wenzel-Vice Chair
Todd Moore
Candice West
Robert Worley

Appraisal Review Board Norris Mayberry, Chairman Ross Betz Marshall Collins Wanda Gaby Danny Sims

Staff
Sherri McCall, Chief Appraiser
Maria Cook, Admin. Asst.
Kay Thompson, Collection
Blanca Bastida, Deputy Chief
April Emig, Appraiser

Entities that are in Rains County
Rains County
Rains County Emergency Dist. #1
City of Point
City of Emory
City of East Tawakoni
Rains ISD
Miller Grove ISD
Alba Golden ISD
Lone Oak ISD

Only a portion of the last three school districts lay in Rains County. The Appraisal District Collects for all except Lone Oak ISD.

#### 2024 Tax Rates (info needed)

Rains County	.5100
Rains Co. Emerg. Dist. #1	.078655
City of Point	.372144
City of Emory	.282461
City of East Tawakoni	.328368
Rains ISD	.75660
Miller Grove ISD	1.047500
Alba Golden ISD	.786500
Lone Oak ISD	1.159200

### **Exemptions**

**Homestead-** \$100,000 Apply before May 1, each year

Documentation Required for Homestead:

Current Driver License-Address must match your home for which you are applying.

**OV-65** \$10,000

The day you turn sixty-five please contact our office **Disabled Person** - need copy of your letter from Social Security Office

**Disabled Veteran** – Letter from the VA office stating your service-related percentage and that you are unemployable.

**Agricultural Valuation Applications** - are due by April 30, after April 30, there is a ten percent penalty for late file. **Applications are NOT accepted after Roll** is **Certified** 

### **Exemption amount for Entities**

State Mandate the amount for all homestead for school district.

OV65 and Disabled person can have their taxes frozen for all entities except the Rains County Emergency Dist. #1.

Local Option Exemptions for Entities are the following:

City of East Tawakoni OV65 \$10,000 Rains County OV65 \$3,000

If you qualify for the disabled or OV65, you have the option of paying your taxes in four equal payments if the First Payment is made by January 31. (Section 31.031 of the Tax Code)

Deadline for paying is as follows:

January 31 March 31 May 31 July 31

Online payments are now available at <a href="https://www.rainscad.org">www.rainscad.org</a>

Jurisdiction code 6586

#### **Property Taxpayer Remedies**

You may pick up a free copy at the district office any time. Learn about property Tax remedies available in the following:

- How to file a protest for property value?
- What can be protested?
- What is an ARB?
- When are protest filed?

You will learn steps to prepare for a protest hearing so you can decide if the appraisal district's value is reasonable. And if you decide it is not reasonable, Property Tax Remedies will tell you how to prepare an appeal to the Appraisal Review Board (ARB).

You will learn the kinds of protests the appraisal review board can hear – and what type of evidence you will need to bring to your hearing. Key dates are listed, so you will know what you must do and when you are required to act.

# **Business Personal Property**

Property used by businesses to produce income – such as the inventory and equipment used by a business. If you render late, do not render, or file an incomplete or false rendition, a ten percent to fifty percent penalty may be imposed.

# Advantage for you to file

You give your opinion of your property's value. The Appraisal District must notify you in writing of any value change and explain how you can protest that value to the Appraisal Review Board.

Online protest filing is now available at <a href="https://www.rainscad.org">www.rainscad.org</a> between April 15 and June 1 of each year.

#### **General Functions of the Board of Directors**

The Board of Directors has the following primary responsibilities:

- Establish the Appraisal District's Office.
- Adopt the appraisal district's annual operating budget.
- Contract for necessary services
- Hire a Chief Appraiser
- Appoint appraisal review board members and other committees provided by law
- Provide advice and consent to the Chief Appraiser concerning the appointment of an agricultural advisory board and determine the number of members to that board
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal district's operation; and
- Biennially develop a written plan for periodic reappraisal of all property within the district's boundaries.
- Evaluating the effectiveness of the Chief Appraiser in appraising property and administering the appraisal office according to constitutional and statutory requirements.

All functions of the Board of Directors are governed by the Property Tax Code Chapter 6.

# **How to File a Complaint**

It is the Policy of the Board of Directors of The Rains County Appraisal District, that if an individual files a written complaint with the Board of Directors, that the board has the authority to resolve it. The complaints must state explicitly the issue involved with the appropriate documentation and must be signed and dated by the complainant. The Board of Directors will consider complaints about itself, the Appraisal District, the Appraisal Review Board (ARB), or any of the persons associated with the Appraisal District.

A complaint may be addressed to any matter within the jurisdiction of the Board of Directors or any other matter involving the appraisal district or the Appraisal Review Board, except that a complaint may not be addressed for any grounds for protest before the Appraisal Review Board set out in Section 41.03,41.41,41.411 or 25.25 of the Tax Code. All complaints should be mailed to the Chairman, Board of Directors, PO BOX 70, Emory TX, 75440.

Complaints may be categorized by three broad definitions:

- 1. Complaints regarding the appraised value of property,
- 2. Complaints regarding the policies or practices of the district,
- 3. Complaints regarding the district personnel.

Additionally, complaints may be informal or formal.