

This is NOT a Tax Statement      **Notice Of Appraised Value**  
Do NOT Pay From This Notice

RAINS CO APPRAISAL DISTRICT  
P O BOX 70  
EMORY TEXAS 75440

903-657-2555

rcadmail@rainscad.org

SMALLWOOD JERRY L  
720 FM 2324  
EMORY TX 75440



APPRAISAL YEAR 2025	
THE APPRAISAL REVIEW BOARD WILL BEGIN HEARING	
PROTESTS ON	6/24/2025 AT: 9:00 AM
RAINS CO APPR DIST OFFICE	
145 DORIS BRIGGS PKWY	
EMORY, TX 75440	
PERSONAL PROPERTY	
903-657-2555 EXT 14	
Protest Deadline:	6-02-2025
ARB Hearing:	6-24-2025
Owner:	62660 361
VISIT WWW.PANDAI.COM AND SELECT MINERAL OR	
PERSONAL PROPERTY APPRAISAL ACCESS FOR LIVE	
APPRAISAL VALUES, REPORTS AND MINERAL FAQ'S.	

Dear Property Owner,  
The value of your property listed below is based on an appraisal date of January 1st of this year.

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2025	PROPERTY DESCRIPTION	
COUNTY		23,380	26,150	Seq: 9900010    Type: REAL    Owner #: 62660	
RAINS ISD		23,380	26,150	Legal: COMM.-BUSINESS PERS PROPERTY	
EMER SERV DIST		23,380	26,150	21399	
No 2020 Hist				Category:    L1N    COMM.-BUSINESS PERS PROPERTY	
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)	
COUNTY		23,380	0	26,150	
RAINS ISD		23,380	0	26,150	
EMER SERV DIST		23,380	0	26,150	

*The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials.*

Enclosed are copies of the following documents published by the Texas Comptroller of Public Accounts: (1) Protest and Appeal Procedures and (2) Notice of Protest. To file a protest, complete the Notice of Protest form by following the instructions included on the form and mail or deliver the form to the appraisal review board, at the above address, before the protest deadline. Property owners who file a Notice of Protest with the appraisal review board (ARB) may request an informal conference with the appraisal district to attempt to resolve a dispute prior to a formal ARB hearing. In counties with population of 120,000 or more, property owners may request an ARB special panel for certain property protests. Contact your appraisal district with any questions or for further information.

The governing body of each taxing unit decides whether taxes on the property will increase and the appraisal district only determines the value.

"Under Section 23.231, Tax Code, for the 2024, 2025, and 2026 tax years the appraised value of real property other than a residence homestead for ad valorem tax purposes may not be increased by more than 20 percent each year, with certain exceptions. The circuit breaker limitation provided under Section 23.231, Tax Code, expires December 31, 2026. Unless this expiration date is extended by the Texas Legislature, beginning in the 2027 tax year, the circuit breaker limitation provided under Section 23.231, Tax Code, will no longer be in effect and may result in an increase in ad valorem taxes imposed on real property previously subject to the limitation."

Sincerely,

SHERRI MCCALL  
Chief Appraiser

