

RAINS CO APPRAISAL DISTRICT
P O BOX 70
EMORY TEXAS 75440

903-657-2555

rcadmail@rainscad.org

APPRAISAL YEAR 2026

THE APPRAISAL REVIEW BOARD WILL BEGIN HEARING
 PROTESTS ON 7/01/2026 AT: 9:00 AM
 RAINS CO APPR DIST OFFICE
 145 DORIS BRIGGS PKWY
 EMORY, TX 75440
 QUESTIONS, PLEASE CALL:
 903-657-2555 EXT 21 MINERALS
 903-657-2555 EXT 36 PERS. PROP

Protest Deadline: 6-08-2026
 ARB Hearing: 7-01-2026
 Owner: 5408 22

VISIT WWW.PANDAI.COM AND SELECT MINERAL OR
 PERSONAL PROPERTY APPRAISAL ACCESS FOR LIVE
 APPRAISAL VALUES, REPORTS AND MINERAL FAQ'S.

DUKO OIL CO INC
PO BOX 217
EMORY TX 75440-0217



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 2026	PROPERTY DESCRIPTION	
COUNTY	145B	235,370	235,370	SEQ: 9900010 Type: PERSONAL Owner #: 5408 Legal: COMM.-BUSINESS PERS PROPERTY 30371 Category: L1N COMM.-BUSINESS PERS PROPERTY Rendered: No	
CITY OF EMORY	145B	235,370	235,370		
RAINS ISD	145B	235,370	235,370		
EMER SERV DIST	145B	235,370	235,370		
Deductions: (145B) = HB9 EXEMPTION					
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)	
COUNTY		235,370	125,000	110,370	
CITY OF EMORY		235,370	125,000	110,370	
RAINS ISD		235,370	125,000	110,370	
EMER SERV DIST		235,370	125,000	110,370	

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

