

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: 6942 55

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

PEOPLES WIRELESS
% WITTNER TAX CONSULTANT
PO BOX 1928
HENDERSON TX 75653



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	160,000	160,000	SEQ: 9900010 Type: PERSONAL Owner #: 6942 Legal: CELL SITE EMORY HWY 19 N OF EMORY @ CR 3070 - 2-008150-000010 Agent: 619 Category: L2Q INDUS.- RADIO TOWER EQUIPMENT Rendered: No
CITY OF EMORY	145B	160,000	160,000	
RAINS ISD	145B	160,000	160,000	
EMER SERV DIST	145B	160,000	160,000	
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		160,000	125,000	35,000
CITY OF EMORY		160,000	125,000	35,000
RAINS ISD		160,000	125,000	35,000
EMER SERV DIST		160,000	125,000	35,000

Additional Owner's Properties are continued on following page(s).

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

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	118,610	118,610	SEQ: 9900020 Type: PERSONAL Owner #: 6942
RAINS ISD	145B	118,610	118,610	Legal: FLATS CELL EQUIPMENT
EMER SERV DIST	145B	118,610	118,610	2983 FM 2324
				2-008150-000020
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		118,610	118,610	0
RAINS ISD		118,610	118,610	0
EMER SERV DIST		118,610	118,610	0

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	112,800	112,800	SEQ: 9900030 Type: PERSONAL Owner #: 6942
RAINS ISD	145B	112,800	112,800	Legal: HOGANSVILLE CELL EQUIPMENT
EMER SERV DIST	145B	112,800	112,800	2126 FM 2946
				2-008150-000030
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		112,800	112,800	0
RAINS ISD		112,800	112,800	0
EMER SERV DIST		112,800	112,800	0

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	40,000	40,000	SEQ: 9900040 Type: PERSONAL Owner #: 6942
CITY OF POINT	145B	40,000	40,000	Legal: POINT CELL EQUIPMENT
RAINS ISD	145B	40,000	40,000	161 AVENUE C
EMER SERV DIST	145B	40,000	40,000	
				2-008150-000040
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		40,000	40,000	0
CITY OF POINT		40,000	40,000	0
RAINS ISD		40,000	40,000	0
EMER SERV DIST		40,000	40,000	0

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	64,800	64,800	SEQ: 9900050 Type: PERSONAL Owner #: 6942
RAINS ISD	145B	64,800	64,800	Legal: WEST HOGANSVILLE CELL EQUIPMEN
EMER SERV DIST	145B	64,800	64,800	291 RS COUNTY RD 3151
				2-008150-000050
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		64,800	64,800	0
RAINS ISD		64,800	64,800	0
EMER SERV DIST		64,800	64,800	0

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	72,000	72,000	SEQ: 9900070 Type: PERSONAL Owner #: 6942
RAINS ISD	145B	72,000	72,000	Legal: N HOGANSVILLE CELL EQUIPMENT
EMER SERV DIST	145B	72,000	72,000	5294 FM 2946 EMORY
				2-008150-000070
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		72,000	12,200	59,800
RAINS ISD		72,000	12,200	59,800
EMER SERV DIST		72,000	12,200	59,800

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	52,000	52,000	SEQ: 9900080 Type: PERSONAL Owner #: 6942
RAINS ISD	145B	52,000	52,000	Legal: SHORT CELL EQUIPMENT
EMER SERV DIST	145B	52,000	52,000	487 RCR 2230
				2-008150-000080
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		52,000	52,000	0
RAINS ISD		52,000	52,000	0
EMER SERV DIST		52,000	52,000	0

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	45,600	45,600	SEQ: 9900090 Type: PERSONAL Owner #: 6942
RAINS ISD	145B	45,600	45,600	Legal: EAST TAWAKONI CELL EQUIPMENT
EMER SERV DIST	145B	45,600	45,600	635 RS COUNTRY RD 1530 POINT
				2-008150-000090
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		45,600	45,600	0
RAINS ISD		45,600	45,600	0
EMER SERV DIST		45,600	45,600	0

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	44,000	44,000	SEQ: 9900100 Type: PERSONAL Owner #: 6942
RAINS ISD	145B	44,000	44,000	Legal: POINT CELL EQUIPMENT
EMER SERV DIST	145B	44,000	44,000	352 RS COUNTRY RD 4516 POINT
				2-008150-000100
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		44,000	44,000	0
RAINS ISD		44,000	44,000	0
EMER SERV DIST		44,000	44,000	0

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	72,000	72,000	SEQ: 9900110 Type: PERSONAL Owner #: 6942
RAINS ISD	145B	72,000	72,000	Legal: EMORY, HEMPHILL
EMER SERV DIST	145B	72,000	72,000	3307 W HWY 69 POINT
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		72,000	72,000	0
RAINS ISD		72,000	72,000	0
EMER SERV DIST		72,000	72,000	0

MINERAL APPRAISAL INFORMATION		LAST YEAR	PROPOSED 2026	PROPERTY DESCRIPTION
COUNTY	145B	12,600	12,600	SEQ: 9900120 Type: PERSONAL Owner #: 6942
RAINS ISD	145B	12,600	12,600	Legal: WHITE OAK
EMER SERV DIST	145B	12,600	12,600	399 CR 1450 POINT
				Agent: 619
				Category: L2Q INDUS.- RADIO TOWER EQUIPMENT
				Rendered: No
Deductions: (145B) = HB9 EXEMPTION				
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		12,600	12,600	0
RAINS ISD		12,600	12,600	0
EMER SERV DIST		12,600	12,600	0

Total of all Above Parcels				
Taxing Units	Owner's Last Year's Taxable	Owner's Proposed Deductions	Owner's Proposed Taxable	
COUNTY	794,410	699,610	94,800	
CITY OF EMORY	160,000	125,000	35,000	
RAINS ISD	794,410	699,610	94,800	
EMER SERV DIST	794,410	699,610	94,800	
CITY OF POINT	40,000	40,000	0	