

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: 700074 40

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

JBA TEX TRAILERS LLC  
C/O JESUS JUAREZ  
2392 W US HWY 69  
EMORY TX 75440



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	350,000	350,000	SEQ: 9900010 Type: PERSONAL Owner #: 700074 Legal: COMM.-BUSINESS PERS PROPERTY  Category: L1N COMM.-BUSINESS PERS PROPERTY  Rendered: No	
RAINS ISD	145B	350,000	350,000		
EMER SERV DIST	145B	350,000	350,000		
Deductions: (145B) = HB9 EXEMPTION					
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)	
COUNTY		350,000	125,000	225,000	
RAINS ISD		350,000	125,000	225,000	
EMER SERV DIST		350,000	125,000	225,000	

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	26,700	26,700	SEQ: 9900030 Type: PERSONAL Owner #: 700074
CITY OF POINT	145B	26,700	26,700	Legal: COMM.-BUSINESS PERS PROPERTY
RAINS ISD	145B	26,700	26,700	
EMER SERV DIST	145B	26,700	26,700	21940
Deductions: (145B) = HB9 EXEMPTION				Category: L1N COMM.-BUSINESS PERS PROPERTY Rendered: No
Taxing Units		Last Year's Taxable	Proposed Deductions	Proposed Taxable (Less Deductions)
COUNTY		26,700	26,700	0
CITY OF POINT		26,700	26,700	0
RAINS ISD		26,700	26,700	0
EMER SERV DIST		26,700	26,700	0

**Total of all Above Parcels**

Taxing Units	Owner's Last Year's Taxable	Owner's Proposed Deductions	Owner's Proposed Taxable
COUNTY	376,700	151,700	225,000
RAINS ISD	376,700	151,700	225,000
EMER SERV DIST	376,700	151,700	225,000
CITY OF POINT	26,700	26,700	0