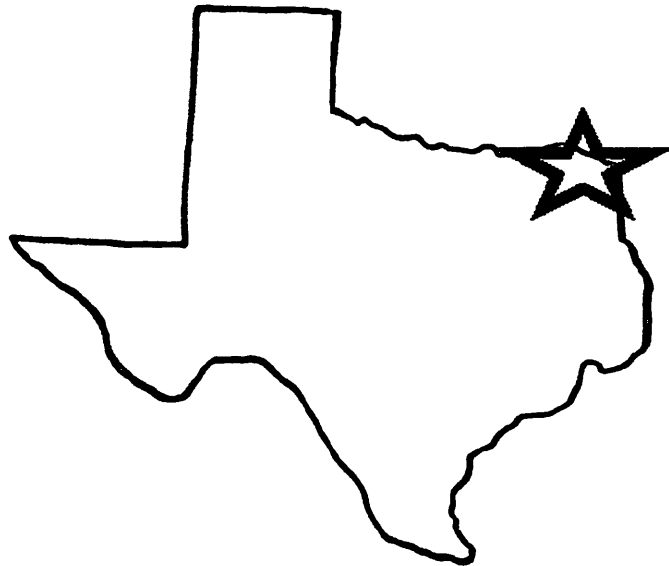


Red River Appraisal District



Annual Report
2019

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The Property Tax Assistance Division of the Texas Comptroller's office requires appraisal districts to publish an annual report. This report provides property owners, taxing units, and other interested parties information about total market and taxable values, average market and taxable values of a residence, and exemptions at the time of certification of values to the taxing units.

Article 8 of The Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform
- Generally, property must be taxed at market value defined as "the price at which a property would transfer for cash or its equivalent under prevailing market conditions". There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

Red River Appraisal District was created by the Texas Legislature in 1979. Senate Bill 621 required that an appraisal district be established in each county for the purpose of appraising property for ad valorem tax purposes. Appraisal districts are local government political subdivisions of the state responsible for appraising property with county boundaries. Prior to the creation of central appraisal districts, each taxing unit followed their own appraisal standards and practices. Values were inaccurate and inequitable. Property owners were required to visit multiple taxing units to resolve any disputes concerning property value. Appraisal districts are independent of the taxing units but are governed by a board elected by the taxing units elected officials.

By law, an appraisal district is to be managed by a professional staff with training and education prescribed by the State of Texas. Appraisers are registered with the Texas Department of Licensing and Registration and must complete courses and exams to become a Registered Professional Appraiser.

Appraisal practices are governed by the Texas Property Tax Code and rules established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the Comptroller's website.

If you have questions about information contained in this report, contact
Christie Ussery, Chief Appraiser at
cussery@rrcad.org

**Red River Appraisal District
Certified Market Value**

	2015	2016	2017	2018	2019
Red River County	1,403,120,231	1,582,223,213	1,748,484,886	1,850,126,628	2,139,730,284
Avery ISD	205,185,653	230,661,992	255,390,347	272,402,424	313,049,712
Clarksville ISD	650,385,172	726,904,523	784,174,773	818,405,226	945,213,120
Rivercrest ISD	256,525,680	294,690,358	348,223,613	380,795,808	440,438,044
Detroit ISD	261,192,735	296,760,734	325,371,714	342,607,414	398,267,336
Prairiland ISD	29,829,992	33,205,606	35,324,439	35,915,756	42,762,072
City of Clarksville	106,213,605	112,160,746	108,875,019	109,022,381	118,338,626
City of Bogata	29,555,712	29,772,261	30,482,681	30,549,835	32,152,006
City of Detroit	15,582,263	16,341,930	16,525,106	17,470,439	18,366,786
City of Avery	11,113,352	12,011,128	11,978,116	11,930,535	12,587,744
City of Annona	5,922,185	5,884,174	6,626,244	6,954,939	8,562,174
City of Deport	1,325,165	1,273,691	1,236,035	1,270,122	1,361,772
Langford Creek WCD	136,350,068	146,606,337	144,959,088	148,227,945	162,832,688
Paris Jr. College*		10,186,475	11,327,529	12,216,822	14,186,016

Net Taxable Value

	2015	2016	2017	2018	2019
Red River County	456,329,043	466,731,269	509,843,932	536,163,096	580,083,137
Avery ISD^	42,808,086	42,908,549	45,692,122	46,944,045	48,031,318
Clarksville ISD^	184,187,605	184,439,786	193,412,229	197,943,122	213,712,939
Rivercrest ISD^	74,893,688	83,792,854	113,146,018	130,476,469	145,681,481
Detroit ISD^	55,608,553	56,586,496	58,510,416	61,845,127	66,665,929
Prairiland ISD^	10,984,959	10,371,623	9,922,890	9,136,503	10,928,677
City of Clarksville	84,846,521	87,336,219	91,319,121	90,823,670	97,369,643
City of Bogata	28,410,595	28,436,012	29,247,852	29,364,612	30,628,586
City of Detroit	14,425,841	15,214,685	15,494,195	16,285,004	16,804,837
City of Avery	10,196,873	11,085,154	11,014,019	10,928,978	11,507,680
City of Annona	4,940,520	4,837,761	5,513,566	5,918,861	7,415,443
City of Deport	1,153,939	1,103,843	1,085,570	1,089,349	1,133,825
Langford Creek WCD	97,827,658	101,584,979	104,987,687	106,112,180	114,174,718
Paris Jr. College*		1,526,826	1,578,982	1,902,133	2,178,478

^After Freeze *2016 First Year

Average Market Value - Single Family Residence

	2015	2016	2017	2018	2019
Red River County	38,375	42,409	42,363	43,184	45,155
Avery ISD	42,840	48,094	48,446	50,536	50,576
Clarksville ISD	35,599	38,740	38,529	39,200	41,485
Rivercrest ISD	41,275	44,447	44,403	44,718	46,443
Detroit ISD	42,186	49,226	49,743	50,794	53,150
Prairiland ISD	48,263	58,435	53,007	53,031	60,388
City of Clarksville	31,035	30,904	29,719	29,793	31,596
City of Bogata	39,191	39,566	39,895	39,983	40,865
City of Detroit	39,434	40,093	39,822	40,382	41,300
City of Avery	40,365	40,732	40,829	40,348	41,685
City of Annona	27,555	28,504	28,146	28,126	29,689
City of Deport	55,563	60,320	60,038	60,038	61,585
Langford Creek WCD	33,009	32,899	31,733	31,906	33,710
Paris Jr. College*		28,090	28,090	28,090	94,030

Average Taxable Value - Single Family Residence

	2015	2016	2017	2018	2019
Red River County	30,927	31,052	30,918	31,216	32,798
Avery ISD	25,946	27,137	27,115	26,359	28,179
Clarksville ISD	22,245	22,353	21,852	22,306	24,120
Rivercrest ISD	25,182	28,498	26,550	26,600	27,398
Detroit ISD	27,814	27,780	28,178	29,007	31,042
Prairiland ISD	31,363	35,015	37,208	37,165	42,335
City of Clarksville	25,668	25,770	27,787	24,915	26,658
City of Bogata	38,122	38,161	38,782	38,991	39,575
City of Detroit	38,315	38,874	39,135	39,578	40,497
City of Avery	37,808	38,260	38,284	37,709	39,627
City of Annona	22,324	22,981	22,328	22,982	24,482
City of Deport	50,758	55,628	55,100	55,245	56,904
Langford Creek WCD	26,849	26,978	26,093	26,259	27,947
Paris Jr. College*		28,090	28,090	28,090	94,030

*2016 First Year

Notices Mailed

	2015	2016	2017	2018	2019
Notices Mailed	9,474	9,603	13,371	10,456	13,685

Informal Protest

	2015	2016	2017	2018	2019
No Change	26	34	49	37	148
Change Value	32	19	31	23	76
Total Informal Protest	58	53	80	60	224

Formal Protest

	2015	2016	2017	2018	2019
Settled	29	20	16	20	23
Withdrew	15	42	42	37	42
Cancelled/No Shows	8	14	6	1	7
ARB Decision	4	2	6	3	6
Total	56	78	70	61	78
Filed Arbitration	1	0	0	0	0

% Formal Protests to Notices Mailed	0.6%	0.8%	0.5%	0.6%	0.6%
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CATEGORY CODE TABLE

A1	IMP ON NON-AG LAND	H3	TANGIBLE COMM/VEHICLE
A2	MH ON NON-AG LAND	J1	WATER SYSTEM
A3	IMP ONLY	J2	GAS COMPANY
B1	MULTI/FAMILY APARTMENT	J3	UTILITIES
B2	MULTI/FAMILY DUPLEX	J4	TELEPHONES
C1	VACANT LOT-SUB/CITY	J5	RAILROAD
C2	COMMERCIAL VACANT LOT	J6	PIPELINES
C3	VACANT TRACT RURAL LESS THAN 5 AC	J7	CABLE COMPANIES
D1	QUALIFIED AG LAND	J8	OTHER
D2	NON AG-USE LAND	J9	RAILROAD ROLLING
E1	IMP ON AG USE LAND	L1	PERSONAL PROPERTY
E2	MH ON AG USE LAND	L2	PERSONAL PROP INDUST
E3	OUTBLDGS OR BARN	M1	MOBIL HM ONLY
F1	REAL PROP COMMERCIAL	S	SPECIAL INVENTORY
F2	REAL PROP INDUSTRIAL	X	EXEMPT PROPERTY
G1	MINERALS		

2019 Market Value by State Code Classification*

Code	Description	# of items	Total Market Value of Taxable Property	% of Total Market Value
A	Real Property: Single-Family Residential	3,853	155,243,495	7.23%
B	Real Property: Multi-Family Residential	37	2,892,068	0.13%
C	Real Property: Vacant Lots and Tracts	1,633	10,729,694	0.50%
D	Real Property: Qualified Ag Land	9,290	1,723,172,195	80.29%
E	Real Property: Farm/Ranch Imps	286	31,651,739	1.47%
F1	Real Property: Commercial	398	24,175,045	1.13%
F2	Real Property: Industrial	72	63,107,891	2.94%
G	Oil, Gas and Other Minerals	586	10,131,671	0.47%
H	Tangible Personal Property	-		0.00%
J	Real & Personal Property: Utilities	138	47,893,351	2.23%
L1	Personal Property: Commercial	395	10,246,182	0.48%
L2	Personal Property: Industrial	179	58,961,101	2.75%
M	Mobile Homes and Other Tangible PP	328	6,701,065	0.31%
N	Intangible Personal Property	-	-	0.00%
O	Real Property: Residential Inventory	21	299,820	0.01%
S	Special Inventory	12	907,530	0.04%
Red River CAD Total Market Value		17,229	2,146,112,847	

*As of Certification

2019 Taxable Value by State Code Classification*

Code	Description	# of items	Total Net Taxable Value of Taxable Property	% of Total Taxable Value
A	Real Property: Single-Family Residential	3,853	149,763,766	22.95%
B	Real Property: Multi-Family Residential	37	2,892,016	0.44%
C	Real Property: Vacant Lots and Tracts	1,633	10,359,949	1.59%
D1	Real Property: Qualified Ag Land	9,290	257,326,413	39.43%
E	Real Property: Farm/Ranch Imps	286	12,372,522	1.90%
F1	Real Property: Commercial	398	24,097,788	3.69%
F2	Real Property: Industrial	73	63,107,891	9.67%
G	Oil, Gas and Other Minerals	586	10,131,661	1.55%
H	Tangible Personal Property	-		0.00%
J	Real & Personal Property: Utilities	138	47,893,351	7.34%
L1	Personal Property: Commercial	395	10,147,483	1.56%
L2	Personal Property: Industrial	179	56,699,273	8.69%
M	Mobile Homes and Other Tangible PP	328	6,543,818	1.00%
N	Intangible Personal Property	-		0.00%
O	Real Property: Residential Inventory	21	299,820	0.05%
S	Special Inventory	12	907,530	0.14%
Red River CAD Total Taxable Value		17,229	652,543,281	

*As of Certification

County net taxable values reflect exemptions and other reductions from market value applicable specifically to the County only. Net taxable values are specific to each taxing unit.

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less occurring exemptions are available and described at the Comptroller's web site.

<https://comptroller.texas.gov/taxes/property-tax/exemptions/index.php>

Red River Appraisal District 2019 Exemption Guide

Homestead			
Jurisdiction	Homestead	Over-65	Disability
Red River County	+20% <u>or</u> \$5,000	\$5,000	NONE
RRC Road & Bridge	*+20% <u>or</u> \$8,000	\$5,000	NONE
Langford Creek WCD	+20% <u>or</u> \$5,000	\$5,000	NONE
City of Annona	+20% <u>or</u> \$5,000	\$5,000	NONE
City of Avery	NONE	\$3,000	\$3,000
City of Bogata	NONE	NONE	NONE
City of Clarksville	+20% <u>or</u> \$5,000	\$3,000	\$3,000
City of Deport	NONE	\$3,000	NONE
City of Detroit	NONE	NONE	NONE
Avery ISD	\$25,000	\$10,000	\$10,000
Clarksville ISD	\$25,000	\$10,000	\$10,000
Detroit ISD	\$25,000	\$10,000	\$10,000
Prairiland ISD	\$25,000	°\$15,000	\$10,000
Rivercrest ISD	\$25,000	▪\$13,000	\$10,000

+ Whichever is greater.

* Includes an additional \$3,000 for persons NOT over 65. For persons over age 65: 20% or \$5,000 Homestead + \$5,000 0-65.

° State mandated \$10,000 + optional \$5,000.

▪ State mandated \$10,000 + optional \$3,000.

Disabled Veteran-All Jurisdictions

Disability Rating	Exemption Amount
^ 10%-29%	\$5,000
^ 30%-49%	\$7,500
^ 50%-69%	\$10,000
^ 70%-100%	\$12,000
° Over 65-all ratings	\$12,000
• 100% Homestead Only	100%

^ Surviving spouse or child also.

° Surviving spouse if Veteran was over age 65 at time of death.

• Surviving spouse also, if at same residence. May be ported, but not at 100%.

All ISD homestead exemptions for the 65 and older property owner, their surviving spouse (if the spouse is 55 or older) or the disabled property owner create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new areas added to the home site will cause the ceiling to be readjusted in the next tax year. Homestead exemptions available on 20 acres with home.

The other taxing jurisdictions have not adopted tax ceilings for the over 65 or disabled homeowners.

All homeowners with qualified homesteads are subjects to the placement of a homestead cap which prohibits the increase of taxable value on the homestead property to ten percent per year. Market value can still be reflective of the local real estate market.

Other Exemptions & Misc.

Cemetery Exemptions

Religious Organizations

Charitable Organizations

Veteran Organizations

Chapter 11 of the Property Tax Code discusses other allowable exemptions.

2019 Exemptions/Loss Totals

	Homestead	Over-65/ Disabled	DV	Min. 500	Freeport	TECQ	HS Cap Loss	Ag/Timb Loss
Red River County	46,844,685	7,372,347	6,666,984	15,554	13,052,773	1,175,447	2,234,308	1,482,195,012
Avery ISD	10,979,420	1,889,223	1,739,387	392	0	7,091	238,324	242,152,778
Clarksville ISD	35,274,575	8,453,307	1,969,658	14,192	13,052,773	547,949	800,363	648,013,826
Rivercrest ISD	17,703,551	2,730,700	1,482,765	2,564	0	202,804	620,241	259,284,487
Detroit ISD	13,697,830	2,179,352	773,467	1,232	0	240,558	650,655	302,503,502
Prairiland ISD	756,945	120,000	51,940	0	0	177,045	14,725	30,240,419
City of Clarksville	5,180,105	925,138	577,225	3,161	12,561,619	77,104	303,594	1,341,005
City of Bogata	0	0	457,862	2575	0	45,140	211,507	806,336
City of Detroit	0	0	191,476	329	0	34,850	27,570	1,307,724
City of Avery	0	131,753	234,453	222	0	0	17,341	696,295
City of Annona	585,969	151,637	16,500	642	0	0	7,470	384,513
City of Deport		12,000	76,940	420	0	0	0	138,587
LCWCS	663,809	1,512,938	663,809	3,005	12,708,839	143,902	312,262	26,606,821
Paris Jr College		40,000	10,000	0	0	0	1,097	12,256,432