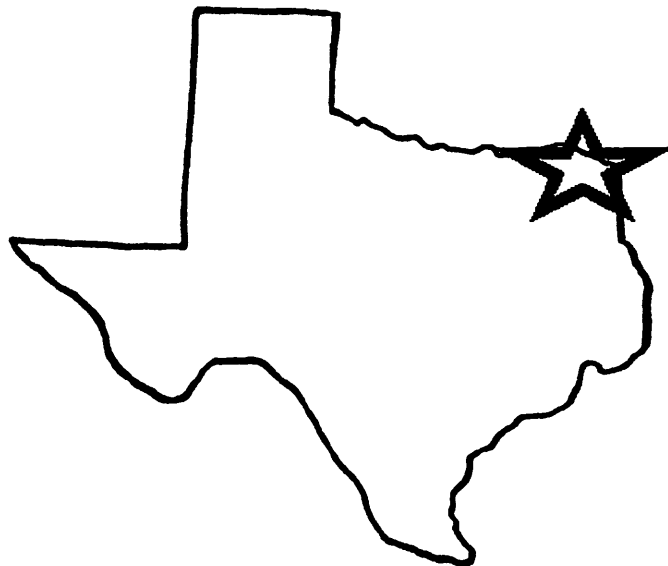


Red River Appraisal District



Annual Report
2020

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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**

	2016	2017	2018	2019	2020
Red River County	1,582,223,213	1,748,484,886	1,850,126,628	2,139,730,284	2,204,293,093
Avery ISD	230,661,992	255,390,347	272,402,424	313,049,712	318,846,463
Clarksville ISD	726,904,523	784,174,773	818,405,226	945,213,120	985,791,631
Rivercrest ISD	294,690,358	348,223,613	380,795,808	440,438,044	450,115,386
Detroit ISD	296,760,734	325,371,714	342,607,414	398,267,336	407,255,960
Prairiland ISD	33,205,606	35,324,439	35,915,756	42,762,072	43,267,656
City of Clarksville	112,160,746	108,875,019	109,022,381	118,338,626	128,160,647
City of Bogata	29,772,261	30,482,681	30,549,835	32,152,006	35,358,820
City of Detroit	16,341,930	16,525,106	17,470,439	18,366,786	19,758,951
City of Avery	12,011,128	11,978,116	11,930,535	12,587,744	13,345,199
City of Annona	5,884,174	6,626,244	6,954,939	8,562,174	9,569,386
City of Deport	1,273,691	1,236,035	1,270,122	1,361,772	1,474,426
Langford Creek WCD	146,606,337	144,959,088	148,227,945	162,832,688	175,228,423
Paris Jr. College	10,186,475	11,327,529	12,216,822	14,186,016	14,789,675

Net Taxable Value

	2016	2017	2018	2019	2020
Red River County	466,731,269	509,843,932	536,163,096	580,083,137	608,886,654
Avery ISD^	42,908,549	45,692,122	46,944,045	48,031,318	51,059,725
Clarksville ISD^	184,439,786	193,412,229	197,943,122	213,712,939	228,784,141
Rivercrest ISD^	83,792,854	113,146,018	130,476,469	145,681,481	151,690,044
Detroit ISD^	56,586,496	58,510,416	61,845,127	66,665,929	71,059,137
Prairiland ISD^	10,371,623	9,922,890	9,136,503	10,928,677	10,594,272
City of Clarksville	87,336,219	91,319,121	90,823,670	97,369,643	106,846,664
City of Bogata	28,436,012	29,247,852	29,364,612	30,628,586	33,242,109
City of Detroit	15,214,685	15,494,195	16,285,004	16,804,837	17,943,427
City of Avery	11,085,154	11,014,019	10,928,978	11,507,680	12,235,718
City of Annona	4,837,761	5,513,566	5,918,861	7,415,443	8,302,004
City of Deport	1,103,843	1,085,570	1,089,349	1,133,825	1,233,237
Langford Creek WCD	101,584,979	104,987,687	106,112,180	114,174,718	124,777,765
Paris Jr. College	1,526,826	1,578,982	1,902,133	2,178,478	2,264,842

^After Freeze

New Improvement Value

	2016	2017	2018	2019	2020
Red River County	13,507,221	30,943,338	17,104,521	13,766,725	4,114,747
Avery ISD^	778,745	783,449	810,766	948,303	539,573
Clarksville ISD^	1,877,996	1,224,847	2,577,093	1,053,805	1,232,651
Rivercrest ISD^	10,272,373	27,617,089	11,463,755	11,103,899	1,573,498
Detroit ISD^	445,159	1,185,660	2,215,016	787,999	760,532
Prairiland ISD^	132,948	0	37,891	10,517	80,190
City of Clarksville	809,435	296,597	261,950	130,602	0
City of Bogata	139,850	455,700	137,813	142,969	526,776
City of Detroit	177,957	275,505	550,050	44,262	153,775
City of Avery	639,165	0	0	0	30,314
City of Annona	165,024	0	0	0	60,070
City of Deport	0	0	0	0	0
Langford Creek WCD	873,367	296,597	639,216	180,052	7,441
Paris Jr. College	132,948	0	0	10,517	0

Average Market Value - Single Family Residence

	2016	2017	2018	2019	2020
Red River County	42,409	42,363	43,184	45,155	52,214
Avery ISD	48,094	48,446	50,536	50,576	55,622
Clarksville ISD	38,740	38,529	39,200	41,485	49,541
Rivercrest ISD	44,447	44,403	44,718	46,443	53,162
Detroit ISD	49,226	49,743	50,794	53,150	57,830
Prairiland ISD	58,435	53,007	53,031	60,388	68,286
City of Clarksville	30,904	29,719	29,793	31,596	37,088
City of Bogata	39,566	39,895	39,983	40,865	46,447
City of Detroit	40,093	39,822	40,382	41,300	45,088
City of Avery	40,732	40,829	40,348	41,685	45,923
City of Annona	28,504	28,146	28,126	29,689	32,001
City of Deport	60,320	60,038	60,038	61,585	67,453
Langford Creek WCD	32,899	31,733	31,906	33,710	40,828
Paris Jr. College*	28,090	28,090	28,090	94,030	98,879

Average Taxable Value - Single Family Residence

	2016	2017	2018	2019	2020
Red River County	31,052	30,918	31,216	32,798	36,115
Avery ISD	27,137	27,115	26,359	28,179	32,657
Clarksville ISD	22,353	21,852	22,306	24,120	28,279
Rivercrest ISD	28,498	26,550	26,600	27,398	32,878
Detroit ISD	27,780	28,178	29,007	31,042	34,776
Prairiland ISD	35,015	37,208	37,165	42,335	49,337
City of Clarksville	25,770	27,787	24,915	26,658	30,497
City of Bogata	38,161	38,782	38,991	39,575	44,042
City of Detroit	38,874	39,135	39,578	40,497	43,393
City of Avery	38,260	38,284	37,709	39,627	43,736
City of Annona	22,981	22,328	22,982	24,482	25,898
City of Deport	55,628	55,100	55,245	56,904	62,052
Langford Creek WCD	26,978	26,093	26,259	27,947	31,960
Paris Jr. College*	28,090	28,090	28,090	94,030	98,879

Notices Mailed

	2016	2017	2018	2019	2020
Notices Mailed	9,603	13,371	10,456	13,685	11,699

Informal Protest

	2016	2017	2018	2019	2020
No Change	34	49	37	148	51
Change Value	19	31	23	76	239
Total Informal Protest	53	80	60	224	290

Formal Protest

	2016	2017	2018	2019	2020
Settled	20	16	20	23	34
Withdrew	42	42	37	42	57
Cancelled/No Shows	14	6	1	7	8
ARB Decision	2	6	3	6	2
Total	78	70	61	78	101
Filed Arbitration	0	0	0	0	0

% Formal Protests to Notices Mailed	0.6%	0.8%	0.5%	0.6%	0.9%
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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		

2020 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	3,834	182,221,283	8.24%
B	Real Property: Multi-Family Residential	37	3,027,356	0.14%
C	Real Property: Vacant Lots and Tracts	1,669	10,834,212	0.49%
D	Real Property: Qualified Ag Land	9,290	1,761,725,203	79.64%
E	Real Property: Farm/Ranch Imps	287	32,908,009	1.49%
F1	Real Property: Commercial	400	25,939,480	1.17%
F2	Real Property: Industrial	73	61,691,600	2.79%
G	Oil, Gas and Other Minerals	603	7,463,191	0.34%
H	Tangible Personal Property	-		0.00%
J	Real & Personal Property: Utilities	138	49,543,079	2.24%
L1	Personal Property: Commercial	395	10,533,099	0.48%
L2	Personal Property: Industrial	182	58,537,676	2.65%
M	Mobile Homes and Other Tangible PP	317	6,679,619	0.30%
N	Intangible Personal Property	-	-	0.00%
O	Real Property: Residential Inventory	21	301,295	0.01%
S	Special Inventory	12	840,985	0.04%
Red River CAD Total Market Value		17,258	2,212,246,087	

*As of Certification

2020 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	167,277,229	24.30%
B	Real Property: Multi-Family Residential	37	3,023,498	0.44%
C	Real Property: Vacant Lots and Tracts	1,633	10,443,197	1.52%
D1	Real Property: Qualified Ag Land	9,290	257,294,353	39.99%
E	Real Property: Farm/Ranch Imps	286	13,473,570	1.96%
F1	Real Property: Commercial	398	25,859,461	3.76%
F2	Real Property: Industrial	73	61,691,600	8.96%
G	Oil, Gas and Other Minerals	586	7,463,181	1.08%
H	Tangible Personal Property	-		0.00%
J	Real & Personal Property: Utilities	138	49,543,079	7.20%
L1	Personal Property: Commercial	395	10,435,073	1.52%
L2	Personal Property: Industrial	179	56,276,010	8.17%
M	Mobile Homes and Other Tangible PP	328	6,494,199	0.94%
N	Intangible Personal Property	-		0.00%
O	Real Property: Residential Inventory	21	301,295	0.04%
S	Special Inventory	12	840,985	0.12%
Red River CAD Total Taxable Value		17,258	688,416,730	

*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 2020 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.

2020 Exemptions/Loss Totals

	Homestead	Over-65/ Disabled	DV	Min. 500	Freeport	TECQ	HS Cap Loss	Ag/Timb Loss
Red River County	51,030,479	7,400,723	8,484,455	16,660	9,535,603	1,175,285	16,584,976	1,496,371,438
Avery ISD	11,035,419	1,923,864	2,012,293	1,184	0	7,091	780,075	242,429,379
Clarksville ISD	35,363,385	6,607,433	2,744,193	1,439	9,535,603	547,787	12,816,449	658,557,422
Rivercrest ISD	17,883,921	2,389,158	2,885,667	3,626	0	202,804	1,624,680	259,955,834
Detroit ISD	13,858,416	2,181,027	919,873	1,106	0	240,558	1,302,236	304,579,458
Prairiland ISD	760,686	120,000	56,580	0	0	177,045	61,536	30,849,345
City of Clarksville	5,675,259	940,638	682,874	2,518	9,467,978	76,942	3,113,907	1,349,852
City of Bogata	0	0	660,600	2921	0	45,140	600,977	807,073
City of Detroit	0	0	244,633	427	0	34,850	235,861	1,299,753
City of Avery	0	137,753	172,655	356	0	0	102,365	696,352
City of Annona	587,962	137,837	16,500	607	0	0	139,805	384,671
City of Deport	0	12,000	81,580	0	0	0	9,030	138,579
LCWCS	7,343,504	1,531,778	960,449	2,278	9,535,603	143,740	3,823,014	27,106,277
Paris Jr College	0	40,000	10,000	0	0	0	2,032	14,789,675