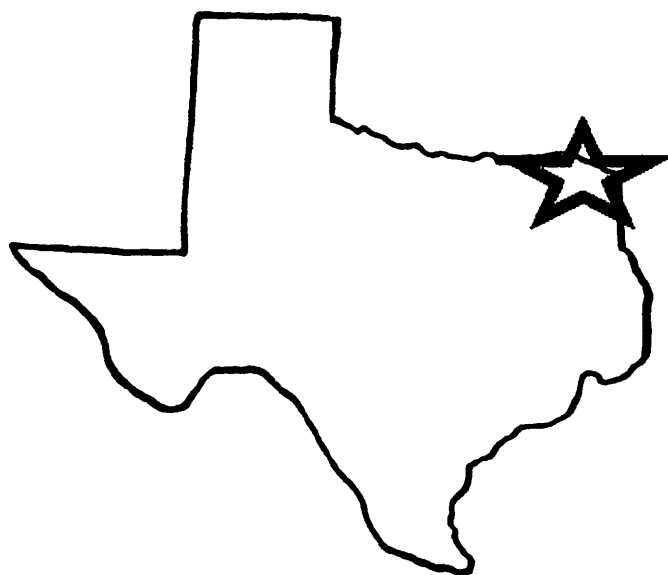


Red River Appraisal District



Annual Report
2021

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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 appointed 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**

	2017	2018	2019	2020	2021
Red River County	1,748,484,886	1,850,126,628	2,139,730,284	2,204,293,093	2,742,886,670
Avery ISD	255,390,347	272,402,424	313,049,712	318,846,463	408,577,537
Clarksville ISD	784,174,773	818,405,226	945,213,120	985,791,631	1,210,996,805
Rivercrest ISD	348,223,613	380,795,808	440,438,044	450,115,386	541,013,716
Detroit ISD	325,371,714	342,607,414	398,267,336	407,255,960	528,115,662
Prairiland ISD	35,324,439	35,915,756	42,762,072	43,267,656	54,182,950
City of Clarksville	108,875,019	109,022,381	118,338,626	128,160,647	136,167,107
City of Bogata	30,482,681	30,549,835	32,152,006	35,358,820	39,597,655
City of Detroit	16,525,106	17,470,439	18,366,786	19,758,951	26,240,008
City of Avery	11,978,116	11,930,535	12,587,744	13,345,199	17,726,438
City of Annona	6,626,244	6,954,939	8,562,174	9,569,386	11,019,349
City of Deport	1,236,035	1,270,122	1,361,772	1,474,426	1,748,887
Langford Creek WCD	144,959,088	148,227,945	162,832,688	175,228,423	196,099,184
Paris Jr. College	11,327,529	12,216,822	14,186,016	14,789,675	19,296,466

Net Taxable Value

	2017	2018	2019	2020	2021
Red River County	509,843,932	536,163,096	580,083,137	608,886,654	659,229,664
Avery ISD^	45,692,122	46,944,045	48,031,318	51,059,725	69,395,703
Clarksville ISD^	193,412,229	197,943,122	213,712,939	228,784,141	240,501,388
Rivercrest ISD^	113,146,018	130,476,469	145,681,481	151,690,044	155,195,660
Detroit ISD^	58,510,416	61,845,127	66,665,929	71,059,137	83,273,139
Prairiland ISD^	9,922,890	9,136,503	10,928,677	10,594,272	10,780,223
City of Clarksville	91,319,121	90,823,670	97,369,643	106,846,664	110,184,607
City of Bogata	29,247,852	29,364,612	30,628,586	33,242,109	36,268,189
City of Detroit	15,494,195	16,285,004	16,804,837	17,943,427	21,348,524
City of Avery	11,014,019	10,928,978	11,507,680	12,235,718	15,114,502
City of Annona	5,513,566	5,918,861	7,415,443	8,302,004	9,353,705
City of Deport	1,085,570	1,089,349	1,133,825	1,233,237	1,414,663
Langford Creek WCD	104,987,687	106,112,180	114,174,718	124,777,765	132,288,118
Paris Jr. College	1,578,982	1,902,133	2,178,478	2,264,842	2,405,622

^After Freeze

Average Market Value - Single Family Residence

	2017	2018	2019	2020	2021
Red River County	42,363	43,184	45,155	52,214	62,660
Avery ISD	48,446	50,536	50,576	55,622	74,040
Clarksville ISD	38,529	39,200	41,485	49,541	56,877
Rivercrest ISD	44,403	44,718	46,443	53,162	61,681
Detroit ISD	49,743	50,794	53,150	57,830	77,183
Prairiland ISD	53,007	53,031	60,388	68,286	82,078
City of Clarksville	29,719	29,793	31,596	37,088	43,761
City of Bogata	39,895	39,983	40,865	46,447	52,293
City of Detroit	39,822	40,382	41,300	45,088	62,857
City of Avery	40,829	40,348	41,685	45,923	63,947
City of Annona	28,146	28,126	29,689	32,001	38,661
City of Deport	60,038	60,038	61,585	67,453	80,139
Langford Creek WCD	31,733	31,906	33,710	40,828	46,719
Paris Jr. College*	28,090	28,090	94,030	98,879	102,721

Average Taxable Value - Single Family Residence

	2017	2018	2019	2020	2021
Red River County	30,918	31,216	32,798	36,115	42,527
Avery ISD	27,115	26,359	28,179	32,657	42,454
Clarksville ISD	21,852	22,306	24,120	28,279	33,197
Rivercrest ISD	26,550	26,600	27,398	32,878	37,937
Detroit ISD	28,178	29,007	31,042	34,776	43,405
Prairiland ISD	37,208	37,165	42,335	49,337	57,279
City of Clarksville	27,787	24,915	26,658	30,497	34,636
City of Bogata	38,782	38,991	39,575	44,042	48,155
City of Detroit	39,135	39,578	40,497	43,393	51,934
City of Avery	38,284	37,709	39,627	43,736	55,508
City of Annona	22,328	22,982	24,482	25,898	30,683
City of Deport	55,100	55,245	56,904	62,052	70,823
Langford Creek WCD	26,093	26,259	27,947	31,960	36,161
Paris Jr. College*	28,090	28,090	94,030	98,879	102,721

Notices Mailed

	2017	2018	2019	2020	2021
Notices Mailed	13,371	10,456	13,685	11,699	14,403

Informal Protest

	2017	2018	2019	2020	2021
No Change	49	37	148	51	277
Change Value	31	23	76	239	203
Total Informal Protest	80	60	224	290	480

Formal Protest

	2017	2018	2019	2020	2021
Settled	16	20	23	34	24
Withdrew	42	37	42	57	65
Cancelled/No Shows	6	1	7	8	13
ARB Decision	6	3	6	2	33
Total	70	61	78	101	135
Filed Arbitration	0	0	0	0	0

% Formal Protests to Notices Mailed	0.5%	0.58%	0.56%	0.86%	0.94%
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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		

2021 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	3,844	218,387,897	7.94%
B	Real Property: Multi-Family Residential	36	3,321,101	0.12%
C	Real Property: Vacant Lots and Tracts	1,659	13,538,286	0.49%
D	Real Property: Qualified Ag Land	9,510	2,252,236,168	81.91%
E	Real Property: Farm/Ranch Imps	286	40,400,757	1.47%
F1	Real Property: Commercial	402	26,806,110	0.97%
F2	Real Property: Industrial	75	61,969,484	2.25%
G	Oil, Gas and Other Minerals	576	5,454,362	0.20%
H	Tangible Personal Property	-	-	-
J	Real & Personal Property: Utilities	137	50,127,430	1.82%
L1	Personal Property: Commercial	392	10,803,324	0.39%
L2	Personal Property: Industrial	188	58,867,394	2.14%
M	Mobile Homes and Other Tangible PP	314	6,917,636	0.25%
N	Intangible Personal Property	-	-	-
O	Real Property: Residential Inventory	20	75,811	0.00%
S	Special Inventory	11	794,550	0.03%
Red River CAD Total Market Value		17,460	2,749,700,310	

*As of Certification

2021 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	3,844	191,693,241	25.86%
B	Real Property: Multi-Family Residential	36	3,319,074	0.45%
C	Real Property: Vacant Lots and Tracts	1,659	12,960,542	1.75%
D1	Real Property: Qualified Ag Land	9,510	299,589,864	40.41%
E	Real Property: Farm/Ranch Imps	286	14,749,345	1.99%
F1	Real Property: Commercial	402	26,649,758	3.59%
F2	Real Property: Industrial	75	61,969,484	8.36%
G	Oil, Gas and Other Minerals	576	5,454,352	0.74%
H	Tangible Personal Property	-	-	0.00%
J	Real & Personal Property: Utilities	137	50,127,430	6.76%
L1	Personal Property: Commercial	392	10,704,560	1.44%
L2	Personal Property: Industrial	188	56,605,909	7.64%
M	Mobile Homes and Other Tangible PP	314	6,653,103	0.90%
N	Intangible Personal Property	-	-	0.00%
O	Real Property: Residential Inventory	20	75,811	0.01%
S	Special Inventory	11	794,550	0.11%
Red River CAD Total Taxable Value		17,460	741,347,023	

*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 2021 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	\$10,000	\$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.

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.

2021 Exemptions/Loss Totals

	Homestead	Over-65/ Disabled	DV	Min. 500	Freeport	TECQ	HS Cap Loss	Ag/Timb Loss
Red River County	55,603,339	7,478,421	10,192,652	17,477	13,408,373	1,175,104	36,074,471	1,959,626,582
Avery ISD	11,184,684	2,005,548	2,361,044	455	0	7,091	7,003,590	315,519,087
Clarksville ISD	35,564,176	6,824,372	3,375,203	16,635	13,408,373	547,606	14,906,992	859,684,506
Rivercrest ISD	17,850,871	2,937,173	2,697,813	3,657	0	202,804	4,436,393	340,885,313
Detroit ISD	14,161,663	2,340,287	1,156,550	2,047	0	24,0558	9,490,500	402,263,397
Prairiland ISD	793,894	120,000	60,546	0	0	177,045	236,996	41,274,279
City of Clarksville	6,050,727	921,773	725,729	4,477	11,723,670	76,761	4,763,539	1,715,824
City of Bogata	0	0	858,554	1,971	0	45,140	1,380,055	966,430
City of Detroit	0	0	352,031	1,570	0	34,850	2,815,453	1,684,309
City of Avery	0	128,878	182,689	201	0	0	1,396,676	897,492
City of Annona	639,081	133,456	30,000	141	0	0	367,848	495,118
City of Deport		12,000	85,546	0	0	0	79,470	157,208
LCWCS	7,853,334	1,506,065	1,128,215	3,816	11,723,670	143,559	5,577,668	35,874,739
Paris Jr College		40,000	10,000	0	0	0	15,166	16,825,678