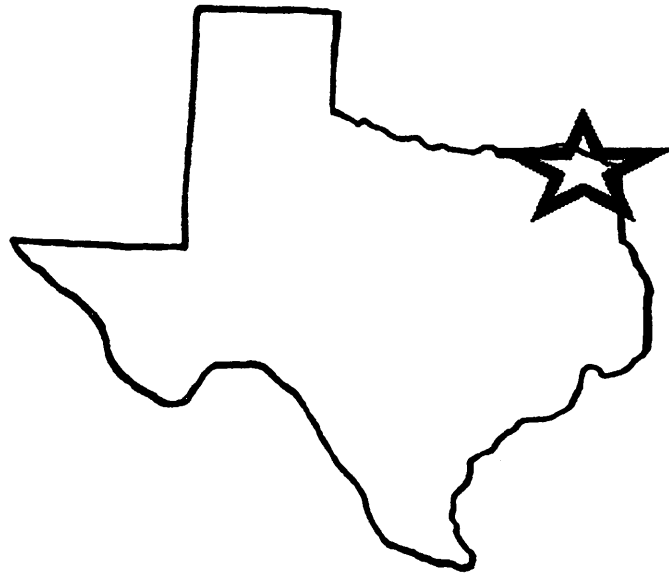


Red River Appraisal District



Annual Report
2022

Table of Contents

	Page
General Information.....	3
Total Market Value 5 Year History	4
Total Net Taxable Value 5 Year History.....	4
Average Market Value Single Family Residence 5 Year History	4
Average Taxable Value Single Family Residence 5 Year History.....	4
Protest and Notice Summary	5
Property Categories and Descriptions	6
Marion County Market and Taxable Value by Property Category	7
Exemption Table	8
Exemptions by Taxing Unit	9

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**

	2018	2019	2020	2021	2022
Red River County	1,850,126,628	2,139,730,284	2,204,293,093	2,742,886,670	3,238,829,273
Avery ISD	272,402,424	313,049,712	318,846,463	408,577,537	471,617,577
Clarksville ISD	818,405,226	945,213,120	985,791,631	1,210,996,805	1,393,824,022
Rivercrest ISD	380,795,808	440,438,044	450,115,386	541,013,716	704,058,959
Detroit ISD	342,607,414	398,267,336	407,255,960	528,115,662	611,357,474
Prairiland ISD	35,915,756	42,762,072	43,267,656	54,182,950	57,971,241
City of Clarksville	109,022,381	118,338,626	128,160,647	136,167,107	184,521,079
City of Bogata	30,549,835	32,152,006	35,358,820	39,597,655	61,133,219
City of Detroit	17,470,439	18,366,786	19,758,951	26,240,008	33,792,600
City of Avery	11,930,535	12,587,744	13,345,199	17,726,438	22,431,135
City of Annona	6,954,939	8,562,174	9,569,386	11,019,349	12,883,045
City of Deport	1,270,122	1,361,772	1,474,426	1,748,887	2,302,845
Langford Creek WCD	148,227,945	162,832,688	175,228,423	196,099,184	255,683,932
Paris Jr. College	12,216,822	14,186,016	14,789,675	19,296,466	21,281,327

Net Taxable Value

	2018	2019	2020	2021	2022
Red River County	536,163,096	580,083,137	608,886,654	659,229,664	832,259,801
Avery ISD^	46,944,045	48,031,318	51,059,725	69,395,703	67,273,081
Clarksville ISD^	197,943,122	213,712,939	228,784,141	240,501,388	279,363,498
Rivercrest ISD^	130,476,469	145,681,481	151,690,044	155,195,660	239,319,088
Detroit ISD^	61,845,127	66,665,929	71,059,137	83,273,139	92,096,740
Prairiland ISD^	9,136,503	10,928,677	10,594,272	10,780,223	13,184,618
City of Clarksville	90,823,670	97,369,643	106,846,664	110,184,607	136,155,189
City of Bogata	29,364,612	30,628,586	33,242,109	36,268,189	46,675,239
City of Detroit	16,285,004	16,804,837	17,943,427	21,348,524	24,410,750
City of Avery	10,928,978	11,507,680	12,235,718	15,114,502	17,721,940
City of Annona	5,918,861	7,415,443	8,302,004	9,353,705	10,563,262
City of Deport	1,089,349	1,133,825	1,233,237	1,414,663	1,613,905
Langford Creek WCD	106,112,180	114,174,718	124,777,765	132,288,118	163,775,555
Paris Jr. College	1,902,133	2,178,478	2,264,842	2,405,622	2,869,137

^After Freeze

Average Market Value - Single Family Residence

	2018	2019	2020	2021	2022
Red River County	43,184	45,155	52,214	62,660	88,093
Avery ISD	50,536	50,576	55,622	74,040	94,313
Clarksville ISD	39,200	41,485	49,541	56,877	79,922
Rivercrest ISD	44,718	46,443	53,162	61,681	98,147
Detroit ISD	50,794	53,150	57,830	77,183	99,316
Prairiland ISD	53,031	60,388	68,286	82,078	113,425
City of Clarksville	29,793	31,596	37,088	43,761	71,397
City of Bogata	39,983	40,865	46,447	52,293	87,863
City of Detroit	40,382	41,300	45,088	62,857	85,275
City of Avery	40,348	41,685	45,923	63,947	81,748
City of Annona	28,126	29,689	32,001	38,661	46,734
City of Deport	60,038	61,585	67,453	80,139	112,039
Langford Creek WCD	31,906	33,710	40,828	46,719	74,087
Paris Jr. College*	28,090	94,030	98,879	102,721	217,929

Average Taxable Value - Single Family Residence

	2018	2019	2020	2021	2022
Red River County	31,216	32,798	36,115	42,527	53,832
Avery ISD	26,359	28,179	32,657	42,454	44,699
Clarksville ISD	22,306	24,120	28,279	33,197	40,183
Rivercrest ISD	26,600	27,398	32,878	37,937	48,077
Detroit ISD	29,007	31,042	34,776	43,405	47,385
Prairiland ISD	37,165	42,335	49,337	57,279	64,380
City of Clarksville	24,915	26,658	30,497	34,636	48,528
City of Bogata	38,991	39,575	44,042	48,155	63,870
City of Detroit	39,578	40,497	43,393	51,934	60,954
City of Avery	37,709	39,627	43,736	55,508	65,421
City of Annona	22,982	24,482	25,898	30,683	35,328
City of Deport	55,245	56,904	62,052	70,823	84,668
Langford Creek WCD	26,259	27,947	31,960	36,161	49,944
Paris Jr. College*	28,090	94,030	98,879	102,721	217,929

Notices Mailed

	2018	2019	2020	2021	2022
Notices Mailed	10,456	13,685	11,699	14,403	16,067

Informal Protest

	2018	2019	2020	2021	2022
No Change	37	148	51	277	256
Change Value	23	76	239	203	384
Total Informal Protest	60	224	290	480	640

Formal Protest

	2018	2019	2020	2021	2022
Settled	20	23	34	24	102
Withdrew	37	42	57	65	54
Cancelled/No Shows	1	7	8	13	20
ARB Decision	3	6	2	33	14
Total	61	78	101	135	190
Filed Arbitration	0	0	0	0	

% Formal Protests to Notices Mailed	0.58%	0.56%	0.86%	0.94%	1.18 %
-------------------------------------	-------	-------	-------	-------	--------

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		

2022 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	3,866	317,650,991	9.78%
B	Real Property: Multi-Family Residential	38	4,085,160	0.13%
C	Real Property: Vacant Lots and Tracts	1,651	15,621,654	0.48%
D	Real Property: Qualified Ag Land	9,528	2,557,806,598	78.78%
E	Real Property: Farm/Ranch Imps	293	49,038,891	1.51%
F1	Real Property: Commercial	402	32,078,330	0.99%
F2	Real Property: Industrial	75	64,479,917	1.99%
G	Oil, Gas and Other Minerals	630	7,414,156	0.23%
H	Tangible Personal Property	-	-	-
J	Real & Personal Property: Utilities	138	54,033,734	1.66%
L1	Personal Property: Commercial	375	13,072,350	0.40%
L2	Personal Property: Industrial	206	122,051,015	3.76%
M	Mobile Homes and Other Tangible PP	320	8,563,940	0.26%
N	Intangible Personal Property	-	-	-
O	Real Property: Residential Inventory	20	79,026	0.00%
S	Special Inventory	13	800,604	0.02%
Red River CAD Total Market Value		17,555	3,246,776,366	

*As of Certification

2022 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	3,866	241,155,491	26.02%
B	Real Property: Multi-Family Residential	38	4,005,727	0.43%
C	Real Property: Vacant Lots and Tracts	1,651	15,621,654	1.69%
D1	Real Property: Qualified Ag Land	9,528	348,800,521	37.64%
E	Real Property: Farm/Ranch Imps	293	17,526,916	1.89%
F1	Real Property: Commercial	402	31,790,515	3.43%
F2	Real Property: Industrial	75	64,479,917	6.96%
G	Oil, Gas and Other Minerals	630	7,414,146	0.80%
H	Tangible Personal Property	-	-	-
J	Real & Personal Property: Utilities	138	54,033,734	5.83%
L1	Personal Property: Commercial	375	13,072,350	1.41%
L2	Personal Property: Industrial	206	119,795,501	12.93%
M	Mobile Homes and Other Tangible PP	320	8,080,999	0.87%
N	Intangible Personal Property	-	-	-
O	Real Property: Residential Inventory	20	79,026	0.01%
S	Special Inventory	13	800,604	0.09%
Red River CAD Total Taxable Value		17,555	926,657,101	

*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 2022 Exemption Guide

<u>Homestead</u>			
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	\$40,000	\$10,000	\$10,000
Clarksville ISD	\$40,000	\$10,000	\$10,000
Detroit ISD	\$40,000	\$10,000	\$10,000
Prairiland ISD	\$40,000	°\$15,000	\$10,000
Rivercrest ISD	\$40,000	\$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.

2022 Exemptions/Loss Totals

	Homestead	Over-65/ Disabled	DV	Min. 500/ Min 2,500	Freeport	TECQ	HS Cap Loss	Ag/Timb Loss
Red River County	62,380,115	7,636,786	14,408,867	88,176	16,676,631	1,169,133	124,417,600	2,179,783,296
Avery ISD	16,935,191	1,849,915	3,381,272	11,035	0	7,091	17,461,041	353,561,504
Clarksville ISD	54,287,570	6,031,814	4,879,795	60,326	16,676,631	541,635	44,089,034	954,071,121
Rivercrest ISD	27,043,687	2,571,052	3,560,935	34,727	0	202,804	36,635,392	377,580,566
Detroit ISD	21,727,234	2,340,287	1,652,996	11,523	0	240,558	25,217,373	425,992,297
Prairiland ISD	1,217,916	110,000	52,901	0	0	177,045	1,014,460	41,577,808
City of Clarksville	7,122,638	955,825	1,338,160	42,297	14,931,187	70,790	21,856,962	2,039,163
City of Bogata	0	0	1,082,743	22,155	0	45,140	12,146,317	1,161,625
City of Detroit	0	0	568,739	8,387	0	34,850	6,581,832	2,188,042
City of Avery	0	143,878	183,063	9,048	0	0	3,281,763	1,091,443
City of Annona	686,623	825,760	31,000	3,853	0	0	828,196	630,974
City of Deport		12,000	92,901	0	0	0	387,777	194,577
LCWCS	9,145,507	1,584,307	1,852,481	37,731	14,931,187	137,588	24,054,950	40,155,758
Paris Jr College		50,000	10,000	0	0	0	199,259	18,332,931