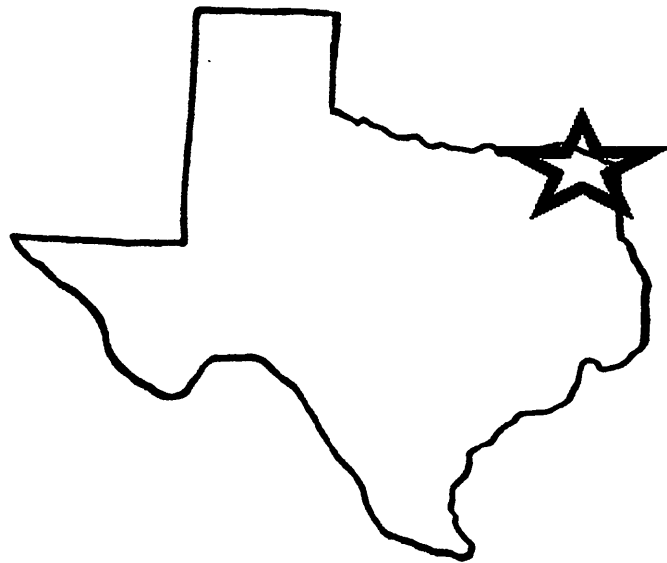


Red River Appraisal District



Annual Report
2023

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
Brandi Clark, Chief Appraiser at
bclark@rrcad.org

**Red River Appraisal District
Certified Market Value**

	2019	2020	2021	2022	2023
Red River County	2,139,730,284	2,204,293,093	2,742,886,670	3,238,829,273	3,432,992,766
Avery ISD	313,049,712	318,846,463	408,577,537	471,617,577	496,378,031
Clarksville ISD	945,213,120	985,791,631	1,210,996,805	1,393,824,022	1,478,073,080
Rivercrest ISD	440,438,044	450,115,386	541,013,716	704,058,959	707,937,279
Detroit ISD	398,267,336	407,255,960	528,115,662	611,357,474	640,600,762
Prairiland ISD	42,762,072	43,267,656	54,182,950	57,971,241	110,003,614
City of Clarksville	118,338,626	128,160,647	136,167,107	184,521,079	190,133,713
City of Bogata	32,152,006	35,358,820	39,597,655	61,133,219	63,253,789
City of Detroit	18,366,786	19,758,951	26,240,008	33,792,600	34,920,301
City of Avery	12,587,744	13,345,199	17,726,438	22,431,135	22,473,133
City of Annona	8,562,174	9,569,386	11,019,349	12,883,045	13,157,353
City of Deport	1,361,772	1,474,426	1,748,887	2,302,845	2,523,083
Langford Creek WCD	162,832,688	175,228,423	196,099,184	255,683,932	263,683,112
Paris Jr. College	14,186,016	14,789,675	19,296,466	21,281,327	22,141,914

Net Taxable Value

	2019	2020	2021	2022	2023
Red River County	580,083,137	608,886,654	659,229,664	832,259,801	832,930,901
Avery ISD^	48,031,318	51,059,725	69,395,703	67,273,081	70,686,216
Clarksville ISD^	213,712,939	228,784,141	240,501,388	279,363,498	276,166,543
Rivercrest ISD^	145,681,481	151,690,044	155,195,660	239,319,088	209,511,561
Detroit ISD^	66,665,929	71,059,137	83,273,139	92,096,740	94,162,991
Prairiland ISD^	10,928,677	10,594,272	10,780,223	13,184,618	63,416,125
City of Clarksville	97,369,643	106,846,664	110,184,607	136,155,189	136,738,762
City of Bogata	30,628,586	33,242,109	36,268,189	46,675,239	51,003,111
City of Detroit	16,804,837	17,943,427	21,348,524	24,410,750	26,709,360
City of Avery	11,507,680	12,235,718	15,114,502	17,721,940	18,533,529
City of Annona	7,415,443	8,302,004	9,353,705	10,563,262	10,813,793
City of Deport	1,133,825	1,233,237	1,414,663	1,613,905	1,784,237
Langford Creek WCD	114,174,718	124,777,765	132,288,118	163,775,555	164,088,350
Paris Jr. College	2,178,478	2,264,842	2,405,622	2,869,137	2,873,997

^After Freeze

Average Market Value - Single Family Residence

	2019	2020	2021	2022	2023
Red River County	45,155	52,214	62,660	88,093	91,414
Avery ISD	50,576	55,622	74,040	94,313	95,966
Clarksville ISD	41,485	49,541	56,877	79,922	84,563
Rivercrest ISD	46,443	53,162	61,681	98,147	98,835
Detroit ISD	53,150	57,830	77,183	99,316	102,546
Prairiland ISD	60,388	68,286	82,078	113,425	114,092
City of Clarksville	31,596	37,088	43,761	71,397	70,196
City of Bogata	40,865	46,447	52,293	87,863	87,705
City of Detroit	41,300	45,088	62,857	85,275	84,049
City of Avery	41,685	45,923	63,947	81,748	79,953
City of Annona	29,689	32,001	38,661	46,734	47,856
City of Deport	61,585	67,453	80,139	112,039	110,590
Langford Creek WCD	33,710	40,828	46,719	74,087	74,251
Paris Jr. College*	94,030	98,879	102,721	217,929	217,929

Average Taxable Value - Single Family Residence

	2019	2020	2021	2022	2023
Red River County	32,798	36,115	42,527	53,832	57,647
Avery ISD	28,179	32,657	42,454	44,699	33,482
Clarksville ISD	24,120	28,279	33,197	40,183	32,307
Rivercrest ISD	27,398	32,878	37,937	48,077	36,633
Detroit ISD	31,042	34,776	43,405	47,385	37,615
Prairiland ISD	42,335	49,337	57,279	64,380	50,069
City of Clarksville	26,658	30,497	34,636	48,528	50,113
City of Bogata	39,575	44,042	48,155	63,870	67,824
City of Detroit	40,497	43,393	51,934	60,954	64,896
City of Avery	39,627	43,736	55,508	65,421	67,928
City of Annona	24,482	25,898	30,683	35,328	37,494
City of Deport	56,904	62,052	70,823	84,668	85,127
Langford Creek WCD	27,947	31,960	36,161	49,944	52,017
Paris Jr. College*	94,030	98,879	102,721	217,929	217,929

Notices Mailed

	2019	2020	2021	2022	2023
Notices Mailed	13,685	11,699	14,403	16,067	13,409

Informal Protest

	2019	2020	2021	2022	2023
No Change	148	51	277	256	132
Change Value	76	239	203	384	135
Total Informal Protest	224	290	480	640	267

Formal Protest

	2019	2020	2021	2022	2023
Settled	23	34	24	102	96
Withdrew	42	57	65	54	32
Cancelled/No Shows	7	8	13	20	18
ARB Decision	6	2	33	14	24
Total	78	101	135	190	171
Filed Arbitration	0	0	0	0	0

% Formal Protests to Notices Mailed	0.56%	0.86%	0.94%	1.18 %	1.28%
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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		

2023 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	3,877	326,978,541	9.49%
B	Real Property: Multi-Family Residential	37	4,275,902	0.12%
C	Real Property: Vacant Lots and Tracts	1,651	17,289,056	0.50%
D	Real Property: Qualified Ag Land	9,617	2,696,563,874	78.28%
E	Real Property: Farm/Ranch Imps	298	54,493,742	1.58%
F1	Real Property: Commercial	401	30,140,634	0.87%
F2	Real Property: Industrial	78	65,788,306	1.91%
G	Oil, Gas and Other Minerals	646	8,156,116	0.24%
H	Tangible Personal Property	-	-	-
J	Real & Personal Property: Utilities	139	62,547,352	1.82%
L1	Personal Property: Commercial	377	15,558,402	0.45%
L2	Personal Property: Industrial	199	152,206,450	4.42%
M	Mobile Homes and Other Tangible PP	331	9,822,524	0.29%
N	Intangible Personal Property	-	-	-
O	Real Property: Residential Inventory	1	9585	0.00%
S	Special Inventory	12	1,056,630	0.03%
Red River CAD Total Market Value		17,664	3,444,887,114	

*As of Certification

2023 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	3,877	258,339,528	25.50%
B	Real Property: Multi-Family Residential	37	4,202,858	0.41%
C	Real Property: Vacant Lots and Tracts	1,651	16,140,081	1.59%
D1	Real Property: Qualified Ag Land	9,617	372,139,672	36.74%
E	Real Property: Farm/Ranch Imps	298	20,060,934	1.98%
F1	Real Property: Commercial	401	29,927,346	2.95%
F2	Real Property: Industrial	78	65,788,306	6.49%
G	Oil, Gas and Other Minerals	646	8,156,106	0.81%
H	Tangible Personal Property	-	-	-
J	Real & Personal Property: Utilities	139	62,547,352	6.17%
L1	Personal Property: Commercial	377	15,397,931	1.52%
L2	Personal Property: Industrial	199	149,938,266	14.80%
M	Mobile Homes and Other Tangible PP	331	9,273,292	0.92%
N	Intangible Personal Property	-	-	-
O	Real Property: Residential Inventory	1	9,585	0.00%
S	Special Inventory	12	1,056,630	0.10%
Red River CAD Total Taxable Value		17,664	1,012,977,887	

*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 2023 Exemption Guide

<u>Homestead</u>			
Jurisdiction	Homestead	Over-65	Disability
Red River County	+20% or \$5,000	\$5,000	NONE
RRC Road & Bridge	*+20% or \$8,000	\$5,000	NONE
Langford Creek WCD	+20% or \$5,000	\$5,000	NONE
City of Annona	+20% or \$5,000	\$5,000	NONE
City of Avery	NONE	\$3,000	\$3,000
City of Bogata	NONE	NONE	NONE
City of Clarksville	+20% or \$5,000	\$3,000	\$3,000
City of Deport	NONE	\$3,000	NONE
City of Detroit	NONE	NONE	NONE
Avery ISD	\$100,000	\$10,000	\$10,000
Clarksville ISD	\$100,000	\$10,000	\$10,000
Detroit ISD	\$100,000	\$10,000	\$10,000
Prairiland ISD	\$100,000	°\$15,000	\$10,000
Rivercrest ISD	\$100,000	\$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.

2023 Exemptions/Loss Totals

	Homestead	Over-65/ Disabled	DV	Min. 500/ Min 2,500	Freeport	TECQ	HS Cap Loss	Ag/Timb Loss
Red River County	69,873,379	7,522,078	18,417,151	84,424	25,117,010	1,181,803	105,896,983	2,305,224,901
Avery ISD	34,342,293	1,013,276	3,357,227	11,335	0	7,091	12,138,572	374,822,021
Clarksville ISD	104,279,417	2,731,092	5,817,395	62,634	25,117,010	554,305	45,324,382	1,000,507,069
Rivercrest ISD	55,575,060	1,430,680	4,927,715	34,808	0	202,804	28,894,859	407,341,342
Detroit ISD	44,342,113	1,212,868	2,267,411	7,613	0	240,558	18,733,765	479,631,516
Prairiland ISD	2,599,031	53,055	10,000	0	0	177,045	805,405	42,922,953
City of Clarksville	8,061,462	921,544	1,444,255	42,476	23,599,149	83,460	16,983,767	2,257,391
City of Bogata	0	0	1,296,096	29,447	0	45,140	9,714,518	1,165,513
City of Detroit	0	0	573,281	5,160	0	34,850	5,046,162	2,551,488
City of Avery	0	140,886	277,833	8,704	0	0	2,228,417	1,283,764
City of Annona	706,668	131,650	19,000	4,333	0	0	697,209	784,700
City of Deport	0	15,000	100,991	1,642	0	0	370,551	250,662
LCWCS	10,230,096	1,547,061	2,452,066	40,191	23,650,981	150,258	19,504,592	42,018,070
Paris Jr College	0	50,000	10,000	0	0	0	144,725	19,063,19