Notice About 2026 Tax Rates

Property Tax Rates in RAINS COUNTY.

This notice concerns the 2026 property tax rates for RAINS COUNTY.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate .... $0.509155/$100.

This year's voter-approval tax rate .... $0.553664/$100.

To see the full calculations, please visit rains.countytaxrates.com for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances.

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance

Current Year Debt Service.

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts To be Paid	Total Payment

Total required for 2026 debt service	$0
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$0
- Excess collections last year	$0
= Total to be paid from taxes in 2026	$0
+ Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2026	$0
= Total Debt Levy	$0

<u>Voter-Approval Tax Rate Adjustments</u>

State Criminal Justice Mandate

The Rains County Auditor certifies that Rains County has spent $105,956 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Rains County Sheriff has provided Rains information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by 0.000000 /$100.

Indigent Health Care Compensation Expenditures

The Rains spent $42,144 from July 1 2025 to June 30 2026 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $162. This increased the voter-approval tax rate by 0.000012 /$100.

Indigent Defense Compensation Expenditures

The Rains spent $76,993 from July 1 2025 to June 30 2026 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent $78,940 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is $-1,947. This increased the voter-approval tax rate by 0.000000/$100 to recoup .

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Sherri McCall, Chief Appraiser, 07/28/2026.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of $ 0.553664 per $100 valuation has been proposed by the governing body of RAINS COUNTY.

PROPOSED TAX RATE	$ 0.553664	per $100
NO-NEW-REVENUE TAX RATE	$ 0.509155	per $100
VOTER-APPROVAL TAX RATE	$ 0.553664	per $100

The no-new-revenue tax rate is the tax rate for the 2026 *(current tax year)* tax year that will raise the same amount of property tax revenue for RAINS COUNTY *(name of taxing unit)* from the same properties in both the 2025 *(preceding tax year)* tax year and the 2026 *(current tax year)* tax year.

The voter-approval tax rate is the highest tax rate that RAINS COUNTY *(name of taxing unit)* may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that RAINS COUNTY *(name of taxing unit)* is not proposing to increase property taxes for the 2026 *(current tax year)* tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 09/24/2026 10:00 AM *(date and time)* at RAINS COUNTY COURTHOUSE, 167 E. QUITMAN, Emory, TX *(meeting place)*.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, RAINS COUNTY *(name of taxing unit)* is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the ______ *(name of governing body)* of RAINS COUNTY *(name of taxing unit)* at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal:

AGAINST the proposal: ______

PRESENT and not voting: ______

ABSENT: ______

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The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by RAINS COUNTY *(name of taxing unit)* last year to the taxes proposed to be imposed on the average residence homestead by RAINS COUNTY *(name of taxing unit)* this year.

	2025	2026	Change
Total tax rate (per $100 of value)	$0.524300	$0.553664	5.6% increase
Average homestead taxable value	$213,842	$218,767	2.3% increase
Tax on average homestead	$1,121	$1,211	8.02% increase
Total tax levy on all properties	$6,513,046	$7,397,591	13.58% increase

(Include the following text if these no-new-revenue rate adjustments apply for the taxing unit)

No-New Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Rains *(county name)* County Auditor certifies that Rains *(county name)* County has spent $ 105,956 *(amount minus any amount received from state revenue for such costs)* in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Rains *(county name)* County Sheriff has provided Rains *(county name)* information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new revenue maintenance and operations rate by 0.000000 /$100.

Indigent Health Care Compensation Expenditures (counties)

The RAINS COUNTY *(name of taxing unit)* spent $ 42,144 *(amount)* from July 1 2025 *(prior year)* to June 30 2026 *(current year)* on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $ 162 *(amount of increase)*.
This increased the no-new revenue maintenance and operations rate by 0.000012 /$100.

Indigent Defense Compensation Expenditures (counties)

The RAINS COUNTY *(name of taxing unit)* spent $ 76,993 *(amount)* from July 1 2025 *(prior year)* to June 30 2026 *(current year)* to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is $ -1,947 *(amount of increase)*.
This increased the no-new revenue maintenance and operations rate by 0.000000 /$100.

Eligible County Hospital Expenditures (cities and counties)

The ____________ *(name of taxing unit)* spent $ ________ *(amount)* from July 1 ________ *(prior year)* to June 30 ________ *(current year)* on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is $ ________ *(amount of increase)*.

This increased the no-new revenue maintenance and operations rate by ________ /$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for RAINS COUNTY *(name of taxing unit)* at (903) 473-2391 *(telephone number)* or rcadmail@rainscad.org *(email address)*, or visit www.rainscad.org *(internet website address)* for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for ____________ *(name of taxing unit)* at ____________ *(telephone number)* or ____________ *(email address)*.