

Rains County Appraisal District
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Emory TX 75440
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www.rainscad.org

JAN 14 2026

01/09/26

RAINS COUNTY
JUDGE HILLARD
167 E. QUITMAN
SUITE 102
EMORY TX 75440

RE: Personal Vehicles for Tax Year 2026
Aircraft & Recreational Vehicles

Dear Entity,

Happy New Year, I hope everyone is starting out to have a great year. It is already that time of year to start preparing for the upcoming tax year. Enclosed is a sample resolution to approve or deny the taxation of Personal vehicles not used to produce income. Please fill in the appropriate half and mail back to my office as soon as your board has decided on this matter. If a taxing unit adopts a resolution to tax personal vehicles, all associated costs shall be assessed to that taxing unit.

In accordance with Property Tax Code section 11.14 (e) may not do so until the governing body of the taxing unit has held a public hearing on the matter, after having given notice of the hearing at the times and in the manner required by law and has found that the action will be in the public interest of all the residents of that taxing unit. Not later than the 30th day prior to the date of the hearing, a notice of the hearing must be published in the newspaper, not less than one-half of one page and republished not less than three separate days during the period beginning with the 10th day prior to the hearing and ending with the actual date of the hearing.

Please have your resolution in by March 25, 2026. If you have any questions, feel free to contact me at the appraisal office.

Respectfully

Sherri McCall

Sherri McCall

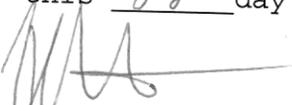
RESOLUTION

NOT TO TAX, AIRCRAFT & RECREATIONAL AND PERSONAL VEHICLES

BE IT ORDAINED AND ORDERED by RAINS COUNTY that:

We, the RAINS COUNTY do hereby authorized the Rains County Appraisal District NOT to assess ad Valorem taxes on nonproducing Personal vehicles.

The Above ordinance and order were passed by the RAINS COUNTY on this 22 day of January, 2026.



Signature

01/22/26

Date

RESOLUTION
TO TAX

AIRCRAFT & RECREATIONAL AND PERSONAL VEHICLES

BE IT ORDAINED AND ORDERED by RAINS COUNTY that:

We, the RAINS COUNTY do hereby authorized the Rains County Appraisal District to assess ad Valorem taxes on nonproducing Personal vehicles.

The Above ordinance and order were passed by the RAINS COUNTY on this _____ day of _____, 2026.

Signature

Date