

(24) CITY OF OVERTON

24 - CITY OF OVERTON Net Taxable Value (=)	120,083,701
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OF OVER-TION Net Taxable Value (= 120,083,701

Smith Co. 50,482.11

= 120,134,183.11

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Rusk County Tax Office

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - 24 - CITY OF OVERTON

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Add_Penalty	Other Payment	Total	Refund Date
3054	PEREZ MELISSA	2020	\$219.04	\$0.00	\$157.71	\$75.35	\$0.00	\$452.10	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
3054	PEREZ MELISSA	2021	\$222.21	\$0.00	\$133.33	\$71.11	\$0.00	\$426.65	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
18547	MORRIS JOSEPH & MELLISA DANIELI	2023	\$-22.93	\$0.00	\$0.00	\$0.00	\$0.00	\$-22.93	08/24/2025
					Refund Reason: LATE REGULAR HOMESTEAD				
3054	VAZQUEZ HORACIO PEREZ	2023	\$-167.54	\$0.00	\$-11.73	\$0.00	\$0.00	\$-179.27	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
23452	PICKETT CHRISTAKAY	2023	\$-343.99	\$0.00	\$-86.00	\$-86.00	\$0.00	\$-515.99	07/27/2025
					Refund Reason: CLERICAL ERRORS-ENTRY				
25355	REDDIC TERRI LYNN ET AL	2023	\$-6.23	\$0.00	\$-0.95	\$-0.17	\$0.00	\$-7.35	11/22/2025
					Refund Reason: HOMESTEAD LINKING				
3054	VAZQUEZ HORACIO PEREZ	2020	\$-121.58	\$0.00	\$-2.80	\$0.00	\$0.00	\$-124.38	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
3054	VAZQUEZ HORACIO PEREZ	2022	\$-135.43	\$0.00	\$0.00	\$0.00	\$0.00	\$-135.43	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
3054	VAZQUEZ HORACIO PEREZ	2021	\$-124.56	\$0.00	\$-11.21	\$0.00	\$0.00	\$-135.77	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
16679	KOONCE JOSHUA KEITH	2023	\$-175.87	\$0.00	\$0.00	\$0.00	\$0.00	\$-175.87	08/24/2025
					Refund Reason: LATE REGULAR HOMESTEAD				
3054	PEREZ MELISSA	2023	\$84.95	\$0.00	\$30.58	\$23.11	\$0.00	\$138.64	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
23452	YOUNG JAMES RAY III	2023	\$274.64	\$0.00	\$0.00	\$0.00	\$0.00	\$274.64	07/27/2025
					Refund Reason: CLERICAL ERRORS-ENTRY				
25354	REDDIC TERRI LYNN ET AL	2023	\$-55.88	\$0.00	\$-8.58	\$-1.51	\$0.00	\$-65.97	11/22/2025
					Refund Reason: HOMESTEAD LINKING				
3054	PEREZ MELISSA	2022	\$90.54	\$0.00	\$43.46	\$26.80	\$0.00	\$160.80	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
CITY OF OVERTON Totals			\$-262.63	\$0.00	\$243.81	\$108.69	\$0.00	\$89.87	

Taxes Refunded For The Period: From 07/01/2025 To 06/30/2026

Jurisdiction - 2415 - CITY OF OVERTON I&S

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Add_Penalty	Other Payment	Total	Refund Date
3054	VAZQUEZ HORACIO PEREZ	2021	\$-68.56	\$0.00	\$-6.17	\$0.00	\$0.00	\$-74.73	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
23452	PICKETT CHRISTAKAY	2023	\$-87.80	\$0.00	\$-21.95	\$-21.95	\$0.00	\$-131.70	07/27/2025
	^{**Owner has tax due**}				Refund Reason: CLERICAL ERRORS-ENTRY				
25355	REDDIC TERRI LYNN ET AL	2023	\$-1.59	\$0.00	\$-0.24	\$-0.04	\$0.00	\$-1.87	11/22/2025
					Refund Reason: HOMESTEAD LINKING				
3054	VAZQUEZ HORACIO PEREZ	2020	\$-67.90	\$0.00	\$-1.56	\$0.00	\$0.00	\$-69.46	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
3054	PEREZ MELISSA	2023	\$21.68	\$0.00	\$7.80	\$5.90	\$0.00	\$35.38	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
16679	KOONCE JOSHUA KEITH	2023	\$-44.89	\$0.00	\$0.00	\$0.00	\$0.00	\$-44.89	08/24/2025
					Refund Reason: LATE REGULAR HOMESTEAD				
3054	PEREZ MELISSA	2020	\$122.33	\$0.00	\$88.08	\$42.08	\$0.00	\$252.49	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
3054	VAZQUEZ HORACIO PEREZ	2022	\$-46.36	\$0.00	\$0.00	\$0.00	\$0.00	\$-46.36	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
3054	VAZQUEZ HORACIO PEREZ	2023	\$-42.76	\$0.00	\$-2.99	\$0.00	\$0.00	\$-45.75	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
18547	MORRIS JOSEPH & MELISSA DANIELI	2023	\$-5.85	\$0.00	\$0.00	\$0.00	\$0.00	\$-5.85	08/24/2025
					Refund Reason: LATE REGULAR HOMESTEAD				
25354	REDDIC TERRI LYNN ET AL	2023	\$-14.26	\$0.00	\$-2.19	\$-0.39	\$0.00	\$-16.84	11/22/2025
					Refund Reason: HOMESTEAD LINKING				
3054	PEREZ MELISSA	2021	\$122.31	\$0.00	\$73.39	\$39.14	\$0.00	\$234.84	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
3054	PEREZ MELISSA	2022	\$30.98	\$0.00	\$14.87	\$9.17	\$0.00	\$55.02	02/16/2026
					Refund Reason: CHANGE OWNERSHIP				
23452	YOUNG JAMES RAY III	2023	\$70.10	\$0.00	\$0.00	\$0.00	\$0.00	\$70.10	07/27/2025
					Refund Reason: CLERICAL ERRORS-ENTRY				
CITY OF OVERTON I&S Totals			\$-12.57	\$0.00	\$149.04	\$73.91	\$0.00	\$210.38	
Grand Totals			\$-267.94	\$0.00	\$420.53	\$194.60	\$0.00	\$347.19	

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Nesha Partin
Tax Assessor-Collector
Rusk County

2026 Municipality Tax Rate Calculation

Entity Name: City of Overton

Schedule A: Unencumbered Fund Balance:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation. Please list this information in whole dollar amounts. The information will be used to complete your publication notices, so please list each fund (if more than one) separately. Please use additional pages if necessary.

Type of Property Tax Fund	Balance
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Schedule B: Debt Service Information:

Please list this information in whole dollars only. This information will be used to complete your published notice, so please list the principle, interest, fees, and total separately. Please use additional pages if necessary.

32. Total 2026 debt to be paid with property taxes and additional sales tax revenue.
"Debt" means the interest and principal that will be paid on debts that:
(1) are paid by property taxes,
(2) are secured by property taxes,
(3) are scheduled for payment over a period longer than one year and
(4) are not classified in the unit's budget as M&O expenses

Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments.

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
TEXAS BANK + TRUST	32800	138.55		32800
WELLS FARGO BANK + TRUST	316650	2734		1050.40
204 Loan	30650	2134		
204 Loan	30971	99.5	(104,288 total)	

Do you plan to use any of your Unencumbered Funds Balance towards your debt? ☐ Yes ☐ No
If yes, please list amount \$ _____

"Committed to providing the citizens of Rusk County with excellent public service while maintaining the highest level of accountability"

202 North Main St.
Henderson, Texas 75652

(903) 657-0338

Sales Tax Reduction Rate Information:

Does your taxing unit have a sales tax to reduce property tax rate as defined by Section 26.041 of the Texas Property Tax Code? ____ Yes ☒ No

If yes, please provide sales tax rate (.01, .005, or .0025) _____

If yes, please list your sales tax revenue for the last 4 quarters. \$ _____

How much of the sales tax revenue listed above is dedicated to M&O? \$ _____

I hereby certify that the above information is true and correct to the best of my knowledge.

Completed by: Tiffany Beasley Signature: T Beasley
(Print Name)

Email: TBeasley@cityofhouston.com Phone: 903-834-3171

Nesha Partin, PCC

Tax Assessor / Collector

Rusk County

P. O. Box 988

Henderson, Texas 75653-0988



Office: 903-657-0343

Fax: 903-657-0388

CITY OF OVERTON

**Certification of the Estimated Collection Rate for 2026
And Excess Debt Collections for 2025**

If your taxing unit levies a debt or interest and sinking fund tax, Sec. 26.04 of the Property Tax Code requires the unit's assessor/collector to certify two items of information to the governing body as follows:

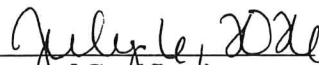
1. The estimated collection rate for 2026.
2. The excess debt collections for 2025.

Therefore, in keeping with the provisions of Sec. 26.04 of the Property Tax Code, the following certification is made:

I, Nesha Partin, Tax Assessor/Collector, do hereby certify to **CITY OF OVERTON**, the governing body, that the estimated collection Rate for 2026 (including current taxes, delinquent taxes, penalties and interest for a period from July 1, 2025 through June 30, 2026) is 93.5% and that the **excess debt collection for 2025 is \$85,754.85.**



Nesha Partin, Tax Assessor/Collector



Date of Certification

2026 Certified History Recap - Rusk County Appraisal District

(24) - CITY OF OVERTON

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
223	214	0	26	0	0	0	14	13	0	0

Total Parcels*: 1,795* Parcel count is figured by parcel per ownership

Total Owners: 1,382

Total Items: 1,828

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

New Improvement/Personal	Industrial/Utility/Personal Property	New Value	Grand Total New Value
Market: \$818,300			
Taxable: \$703,650	+	Taxable: \$0	= Taxable: \$703,650 +

live 24

New AG/Timber
Market: \$0 11A
Taxable: \$0 11B
Value Loss: \$0 11C
Exempt Value of First Time Absolute Exemption: \$40,460 10A + 21,835 = 62,295
Exempt Value of First Time Partial Exemption: \$328,280 10B + 221,567 = 549,787

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
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Market	\$147,978	44*	Market	\$65,258,590
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Taxable	\$102,122	44*	Taxable	\$45,035,710
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Average Homestead Value A* and E*	444	Total Homestead Value A* and E*	
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Market	\$148,600	444	Market	\$65,978,520
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Taxable	\$102,793	444	Taxable	\$45,639,970
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Average Homestead Value A* and E* and M1	46*	Total Homestead Value A* and E* and M1	
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Market	\$144,385	46*	Market	\$66,561,590
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Taxable	\$99,620	46*	Taxable	\$45,924,810
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Average Homestead Value M1	17	Total Homestead Value M1	
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Market	\$34,298	17	Market	\$583,070
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Taxable	\$16,755	17	Taxable	\$284,840
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Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$157,730	Market Value After Cap: \$157,730	Net Taxable Value: \$0
DVET/Over 65	Market: \$189,850	Market Value After Cap: \$189,850	Net Taxable Value: \$0
DISABLED	Market: \$74,090	Market Value After Cap: \$74,090	Net Taxable Value: \$44,270
HOMESTEAD	Market: \$152,270	Market Value After Cap: \$141,540	Net Taxable Value: \$113,230
OVER 65	Market: \$129,380	Market Value After Cap: \$115,310	Net Taxable Value: \$77,250
ALL Homesteads	Market: \$139,080	Market Value After Cap: \$129,750	Net Taxable Value: \$90,950

