

2025 Non-Certified History Recap - Rusk County Appraisal District

(21) - CITY MT ENTERPRISE

Land	Value	# of Items	Exempt	Losses	Real/Personal Value	# of Items	MIUP Value	# of Items
Homestead	(+)	2,129,090	116	0	3,101,070	35	96,640	1
Non Homestead	(+)	4,003,380	265	437,160	30,960	39	0	0
Productivity Market	(+)	1,738,880	24	0	0	0	0	0
Income	(+)	267,010	4	0	0	0	0	0
Total Land(=)		8,138,360	409	437,160				
Ag/Timber *does not include protested								
Timber Gain	(+)	0	0	0	0	0	0	0
Productivity Market	(+)	1,738,880	24	0	0	0	0	0
Land Ag 1D	(-)	0	0	0	0	0	0	0
Land Ag 1D1	(-)	12,970	19	0	0	0	0	0
Land Ag Timber	(-)	6,120	6	0	0	0	0	0
Productivity Loss(=)		1,719,790	24					
Improvements								
Homestead	(+)	13,422,680	113	0	500	1	0	0
New Homestead	(+)	94,420	2	0	0	0	0	0
Non Homestead	(+)	12,703,840	161	2,662,500	0	0	0	0
New Non Homestead	(+)	114,230	4	0	0	0	0	0
Income	(+)	1,673,488	4	0	0	0	0	0
Total Improvement(=)		28,008,658	284	2,662,500				
Personal								
Homestead	(+)	170,580	6	0	3,132,530	96,640	5,847,952	
New Homestead	(+)	0	0	0	0	0	0	
Non Homestead	(+)	2,041,240	96	0	0	0	0	
New Non Homestead	(+)	0	0	0	0	0	0	
Total Personal(=)		2,211,820	102	0				
Mineral/Industrial/Utility/Personal Property								
Minerals/Oil & Gas	(+)	96,640	1	0				
Industrial Real	(+)	97,570	5	0				
Industrial/Utility Personal Property	(+)	1,494,750	5	0				
Total Mineral Market Value(=)		1,688,960	11					
Total Real & Personal Market	(+)	38,358,838	795	0				
Total Mineral/Industrial Market	(+)	1,688,960	11	0				
Total Market Value(=)		40,047,798	806					
20% MIUP Circuit Breaker Limitation	(-)	3,990	1	0				
10% Homestead Cap Loss	(-)	705,880	56	0				
20% Circuit Breaker Limitation	(-)	189,122	19	0				
Total Market After Cap(=)		39,148,806	0					
Land Timber Gain	(+)	0	0	0				
Productivity Loss	(-)	1,719,790	24	0				
Total Market Taxable(=)		37,429,016						

Losses	Real/Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	3,101,070	35	96,640	1
Under \$500/\$2500	30,960	39	0	0
Abatements	0	0	0	0
Freeport	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	0	0	0	0
Chapter 313 Value Limitation	0	0	0	0
Mineral Unknown	0	0	0	0
Interstate Commerce	0	0	0	0
Foreign Trade	0	0	0	0
BPP Exempt: Single Situs/Owner	0	0	0	0
BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
BPP Exempt: Multi Situs on J	0	0	0	0
BPP Exempt: Related Business Entity	0	0	0	0
Multiuse	500	1	0	0
Solar/Wind Power	0	0	0	0
Vehicle Leased for Personal Use	0	0	0	0
TCEQ/Pollution Control	0	0	0	0
Allocation	0	0	0	0
Historical	0	0	0	0
Disaster Exemption	0	0	0	0
Residence HS Destroyed by Fire	0	0	0	0
Community Housing	0	0	0	0
Childcare Facility	0	0	0	0
Animal Feed Held For Sale at Retail	0	0	0	0
Total Losses (includes Prod. Loss & Cap Loss)	3,132,530	96,640	5,847,952	

Total Appraised Value (=) **34,199,846**

Homestead Exemptions	Value	# of Items
Homestead H.S	0	0
Senior S	0	0
Disabled B	0	0
DV 100%	836,170	7
Surviving Spouse of a Service Member	0	0
Surviving Spouse of a First Responder	0	0
Total Reimbursable	836,170	7
Local Discount	2,810,050	117
Disabled Veteran	53,000	5
Optional 65	829,740	59
Local Disabled	45,000	3
State Homestead	0	0
Disabled Vet Donated Home (Charity)	0	0
Surviving Spouse Ported Amounts	0	0
Total Exemptions (=)	4,573,960	

Total Exemptions* (-) **4,573,960**

21 - CITY MT ENTERPRISE Net Taxable Value (=) **29,625,886**

line 1

Rusk County Tax Office

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

Jurisdiction - 21 - CITY MT ENTERPRISE M&O

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Addl_Penalty	Other Payment	Total	Refund Date
19761	BAIRD CHRISTOPHER R	2021	\$-8.50	\$0.00	\$0.00	\$0.00	\$0.00	\$-8.50	06/21/2026
					Refund Reason: VETERANS EXEMPTION				
19761	BAIRD CHRISTOPHER R	2023	\$-9.73	\$0.00	\$0.00	\$0.00	\$0.00	\$-9.73	06/21/2026
					Refund Reason: VETERANS EXEMPTION				
5291	RISINGER LARRY DAVID & MALINDA I	2023	\$-79.46	\$0.00	\$0.00	\$0.00	\$0.00	\$-79.46	12/20/2025
					Refund Reason: LATE REGULAR HOMESTEAD				
19761	BAIRD CHRISTOPHER R	2022	\$-7.45	\$0.00	\$0.00	\$0.00	\$0.00	\$-7.45	06/21/2026
					Refund Reason: VETERANS EXEMPTION				
8142	HARTLESS DEAN & LINDA	2023	\$-1.87	\$0.00	\$-0.13	\$0.00	\$0.00	\$-2.00	08/24/2025
					Refund Reason: LATE REGULAR HOMESTEAD				
38849	WALLACE PHILIP DAWSON & JESSIC.	2023	\$-86.37	\$0.00	\$0.00	\$0.00	\$0.00	\$-86.37	01/18/2026
					Refund Reason: LATE DISABILITY HOMESTEAD				
49175	STILL TREVOR M	2023	\$-51.48	\$0.00	\$0.00	\$0.00	\$0.00	\$-51.48	07/27/2025
					Refund Reason: LATE REGULAR HOMESTEAD				
CITY MT ENTERPRISE M&O Totals			\$-244.86	\$0.00	\$-0.13	\$0.00	\$0.00	\$-244.99	
Grand Totals			\$-244.86	\$0.00	\$-0.13	\$0.00	\$0.00	\$-244.99	



Nesha Partin
Tax Assessor-Collector
Rusk County

2026 Municipality Tax Rate Calculation

Entity Name: City of Mount Enterprise

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
Debt Service Fund	341,116 913,412,317

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.
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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
N/A				

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) .005

If yes, please list your sales tax revenue for the last 4 quarters. \$ 416,731 (line 41 A & line 53)
How much of the sales tax revenue listed above is dedicated to M&O? \$ 416,731

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

Completed by: Suzanne M. Pharr Signature: Suzanne M. Pharr
(Print Name)

Email: Suzannepharr@citymte.com Phone: 903-822-3269

2026 Certified History Recap - Rusk County Appraisal District

(21) - CITY MT ENTERPRISE

Count of Homesteads												
H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member		
52	59	0	2	0	0	0	5	5	0	0		
Total Parcels*: 522* Parcel count is figured by parcel per ownership												
Total Owners: 386												
Total Items: 539												

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
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	

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Special Certified Totals

New Improvement/Personal	Industrial/Utility/Personal Property New Value	Grand Total New Value
Market: \$1,043,410		
Taxable: \$997,530	Taxable: \$0	Taxable: \$997,530

New AG/Timber
Market: \$0
Taxable: \$0
Value Loss: \$0

Exempt Value of First Time Absolute Exemption: \$0
Exempt Value of First Time Partial Exemption: \$102,710

Average Values* (includes protested & exempt value)				
Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$141,953	104	Market	\$14,763,170
Taxable	\$98,308		Taxable	\$10,224,060
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$143,111	105	Market	\$15,026,700
Taxable	\$97,372		Taxable	\$10,224,060
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$136,818	111	Market	\$15,186,880
Taxable	\$92,933		Taxable	\$10,315,560
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$26,696	3	Market	\$160,180
Taxable	\$15,250		Taxable	\$91,500
Median Homestead Values* (includes protested & exempt value)				
DVETO/Over 65		Market: \$121,070	Market Value After Cap: \$113,580	Net Taxable Value: \$0
DISABLED	Market: \$131,590	Market Value After Cap: \$131,590	Market Value After Cap: \$125,810	Net Taxable Value: \$90,270
HOMESTEAD	Market: \$130,660	Market Value After Cap: \$125,810	Market Value After Cap: \$103,710	Net Taxable Value: \$100,650
OVER 65	Market: \$110,510	Market Value After Cap: \$103,710	Market Value After Cap: \$113,640	Net Taxable Value: \$67,970
ALL Homesteads	Market: \$127,220	Market Value After Cap: \$113,640		Net Taxable Value: \$84,570



RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007

(903) 657-3578 FAX (903) 657-9073

July 16, 2026

CERTIFICATION OF THE APPRAISAL ROLLS FOR THE:

City of Mount Enterprise

2026 Approved Appraisal Rolls:

Net Real Estate Value	\$30,186,419	
Net Mineral, Utility and Industrial Value	<u>\$1,299,540</u>	
Total 2026 Approved Appraisal Roll	\$31,485,959	Line 18 A

Weldon R. Cook, Chief Appraiser
RUSK COUNTY APPRAISAL DISTRICT

Please note that the certified values are subject to change resulting from Appraisal Review Board action, late protests, correction of clerical errors, and the granting of late exemptions.