

Jurisdiction Totals

Month/Year Totals June/2026
 Start Month/Year October/2025
 For..... 15 - TATUM CITY

Panola County

CURRENT - MONTH TO DATE

Beginning Tax Balance	\$1,879.93	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$1,879.93	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	0.00	
Plus Taxes Refunds/Returns.....	0.00	0.00
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	0.00	0.00
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	0.00	0.00
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$1,879.93	

CURRENT - YEAR TO DATE

Beginning Tax Balance	\$14,136.23	
Plus Supplements.....	0.00	
Less Adjustments.....	0.00	0.00
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$14,136.23	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	12,256.30	
Plus Taxes Refunds/Returns.....	0.00	12,256.30
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	126.11	126.11
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	0.00	0.00
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$1,879.93	

$\$14,136.23 \div 204535 \times 100 = 6,911,399$
 LN #1

86.70 % Collected

13.30 % Due

DELINQUENT - MONTH TO DATE

Beginning Tax Balance	\$7,616.49	
Plus Supplements.....	0.00	
Less Adjustments.....	-16.65	-16.65
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$7,599.84	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	0.00	
Plus Taxes Refunds/Returns.....	0.00	0.00
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	0.00	0.00
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	0.00	0.00
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$7,599.84	

DELINQUENT - YEAR TO DATE

Beginning Tax Balance	\$11,414.03	
Plus Supplements.....	0.00	
Less Adjustments.....	-16.65	-16.65
Less Exempts.....	0.00	
Adjusted Tax Balance.....	\$11,397.38	
Less Discounts.....	0.00	
Plus Discounts on Refunds/Returns.....	0.00	0.00
Less Taxes Collected.....	3,797.54	
Plus Taxes Refunds/Returns.....	0.00	3,797.54
Total P and I Refunded/Returned.....	0.00	
Total P and I Collected.....	2,656.62	2,656.62
Total Attorney Fee Refund/Returned.....	0.00	
Total Attorney Fee Collected.....	1,290.82	1,290.82
Total Other Payment Fee Collected.....	0.00	
Uncollected Tax Balance.....	\$7,599.84	

33.42 % Collected

66.58 % Due

2025 Non-Certified History Recap - Rusk County Appraisal District

(25) - CITY OF TATUM

Land	Value	# of Items	Exempt	Losses	Real/Personal Value	# of Items	MIUP Value	# of Items
Homestead	(+)	5,854,440	212	0	34,908,378	74	20	1
Non Homestead	(+)	10,092,260	402	Under \$500/\$2500	28,990	38	2,690	73
Productivity Market	(+)	5,467,340	58	Abatements	0	0	0	0
Income	(+)	1,277,770	5	Freeport	0	0	0	0
				Goods In Transit	0	0	0	0
				Protested Value	0	0	0	0
Total Land(=)		22,691,810	682	Chapter 313 Value Limitation	0	0	0	0
				Mineral Unknown	0	0	0	0
Ag/Timber *does not include protested				Interstate Commerce	0	0	0	0
Timber Gain	(+)	0	0	Foreign Trade	0	0	0	0
Productivity Market	(+)	5,467,340	58	BPP Exempt: Single Situs/Owner	0	0	0	0
Land Ag 1D	(-)	0	0	BPP Exempt: Multi Situs on L1H/L2H	0	0	0	0
Land Ag 1D1	(-)	35,340	44	BPP Exempt: Multi Situs on J	0	0	0	0
Land Ag Timber	(-)	26,340	23	BPP Exempt: Related Business Entity	0	0	0	0
				Multiuse	0	0	0	0
Productivity Loss(=)		5,405,660	58	Solar/Wind Power	19,100	1	0	0
				Vehicle Leased for Personal Use	0	0	0	0
Improvements				TCEQ/Pollution Control	0	0	0	0
Homestead	(+)	35,632,840	209	Allocation	0	0	0	0
New Homestead	(+)	298,740	12	Historical	0	0	0	0
Non Homestead	(+)	52,494,310	226	Disaster Exemption	0	0	0	0
New Non Homestead	(+)	49,730	9	Residence HS Destroyed by Fire	0	0	0	0
Income	(+)	8,924,720	10	Community Housing	0	0	0	0
				Childcare Facility	0	0	0	0
Total Improvement(=)		97,400,340	466	Animal Feed Held For Sale at Retail	0	0	0	0
					34,956,468		2,710	
Personal				<i>(includes Prorated Exempt of 253,000)</i>				
Homestead	(+)	411,000	16					
New Homestead	(+)	80	1					
Non Homestead	(+)	5,481,929	154					
New Non Homestead	(+)	66,690	3					
Total Personal(=)		5,959,699	174					
Mineral/Industrial/Utility/Personal Property								
Minerals/Oil & Gas	(+)	10,910	95					
Industrial Real	(+)	530,740	6					
Industrial/Utility Personal Property	(+)	4,674,200	27					
Total Mineral Market Value(=)		5,215,850	128					
Total Real & Personal Market	(+)	126,051,849	1,322					
Total Mineral/Industrial Market	(+)	5,215,850	128					
Total Market Value(=)		131,267,699	1,450					
20% MIUP Circuit Breaker Limitation	(-)	104,350	1					
10% Homestead Cap Loss	(-)	1,290,400	113					
20% Circuit Breaker Limitation	(-)	777,905	60					
Total Market After Cap(=)		129,095,044						
Land Timber Gain	(+)	0	0					
Productivity Loss	(-)	5,405,660	58					
Total Market Taxable(=)		123,689,384						

Total Appraised Value (=) 88,730,206

Total Losses (includes Prod. Loss & Cap Loss) (=) 42,537,493

34,956,468 2,710

Homestead Exemptions

Value	# of Items
Homestead H.S	(+) 0
Senior S	(+) 0
Disabled B	(+) 0
DV 100%	(+) 1,935,200
Surviving Spouse of a Service Member	(+) 0
Surviving Spouse of a First Responder	(+) 0
Total Reimbursable	(=) 1,935,200
Local Discount	(+) 7,757,900
Disabled Veteran	(+) 138,250
Optional 65	(+) 370,680
Local Disabled	(+) 0
State Homestead	(+) 0
Disabled Vet Donated Home (Charity)	(+) 0
Surviving Spouse Ported Amounts	(+) 0
Total Exemptions (=)	10,202,030
Total Exemptions* (-)	10,202,030

25 - CITY OF TATUM Net Taxable Value (=) 78,528,176

Line 1

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied): \$16,577.90
 Total Freeze Taxable: (-) 8,909,810 *line 20*
 New Imp/Pers with Ceiling: (+) 55,730
 Freeze Adjusted Taxable: (=) 93,978,761 **This number DOES NOT represent any Jurisdiction's Certified Taxable Value

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads											
H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member	
135	74	0	4	0	0	0	11	9	0	0	
Total Parcels*: 2,046* Parcel count is figured by parcel per ownership											
Total Owners: 1,027											
Total Items: 2,062											

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
 Market: \$787,490
 Taxable: \$759,590 + Taxable: \$0 = Grand Total New Value
 Taxable: \$759,590 *line 24*

New AG/Timber
 Market: \$0 *line 11A*
 Taxable: \$0 *line 11B*
 Value Loss: \$0 *line 11C*
 Exempt Value of First Time Absolute Exemption: \$650,330 *line 10 = A*
 Exempt Value of First Time Partial Exemption: \$395,020 *line 10 = B*

Average Values* (includes protested & exempt value)				
Average Homestead Value A *		Parcels	Total Homestead Value A *	
Market	\$194,092	203	Market	\$39,400,730
Taxable	\$143,441		Taxable	\$29,118,470
Average Homestead Value A* and E *		Parcels	Total Homestead Value A* and E *	
Market	\$195,541	205	Market	\$40,086,060
Taxable	\$144,039		Taxable	\$29,527,990
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$184,699	219	Market	\$40,449,220
Taxable	\$135,897		Taxable	\$29,761,360
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$25,940	14	Market	\$363,160
Taxable	\$16,669		Taxable	\$233,370
Median Homestead Values* (includes protested & exempt value)				
DVET/Homestead		Market: \$280,960	Net Taxable Value: \$0	
DVET/Over 65		Market: \$226,490	Net Taxable Value: \$0	
DISABLED		Market: \$108,140	Net Taxable Value: \$86,510	
HOMESTEAD		Market: \$197,520	Net Taxable Value: \$158,020	
OVER 65		Market: \$158,660	Net Taxable Value: \$112,360	
All Homesteads		Market: \$182,370	Net Taxable Value: \$136,160	



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 Tatum (Rusk County Portion Only)

2026 Approved Appraisal Rolls:

Net Real Estate Value	\$74,128,171
Net Mineral, Utility and Industrial Value	<u>\$28,704,690</u>
Total 2026 Approved Appraisal Roll	\$102,832,861 <i>line 18A</i>

Weldon R. Cook, Chief Appraiser
RUSK COUNTY APPRAISAL DISTRICT

Rusk County Tax Office

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

Jurisdiction - 25 - CITY OF TATUM

Parcel Id	Owner Name	Year	Tax	Discount	Penalty	Add_Penalty	Other Payment	Total	Refund Date
65014	COX RANDY & PAMELA TAYLOR	2022	\$-27.81	\$0.00	\$0.00	\$0.00	\$0.00	\$-27.81	11/02/2025
							Refund Reason: VETERANS EXEMPTION		
65014	COX RANDY & PAMELA TAYLOR	2023	\$-24.61	\$0.00	\$0.00	\$0.00	\$0.00	\$-24.61	11/02/2025
							Refund Reason: VETERANS EXEMPTION		
65014	COX RANDY & PAMELA TAYLOR	2021	\$-35.97	\$0.00	\$-4.68	\$0.00	\$0.00	\$-40.65	11/02/2025
							Refund Reason: VETERANS EXEMPTION		
32046	MARTINEZ ORLEND0 X & CELESTE E	2023	\$-6.11	\$0.00	\$0.00	\$0.00	\$0.00	\$-6.11	02/16/2026
							Refund Reason: LATE REGULAR HOMESTEAD		
CITY OF TATUM Totals			\$-94.50	\$0.00	\$-4.68	\$0.00	\$0.00	\$-99.18	
Grand Totals			\$-94.50	\$0.00	\$-4.68	\$0.00	\$0.00	\$-99.18	

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax (of ceilings applied): \$2,704.55
Total Freeze Taxable: (-) 1,364,950 *line 20*
New Imp/Pers with Ceiling: (+) 0
Freeze Adjusted Taxable: (=) 7,032,000This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
9	12	0	0	0	0	0	1	0	0	0

Total Parcels*: 1,238* Parcel count is figured by parcel per ownership
Total Owners: 459
Total Items: 1,243

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
Market: \$117,530
Taxable: \$117,530
+ Taxable: \$0
= Grand Total New Value
Taxable: \$117,530 *line 24*

New AG/Timber
Market: \$0 *line 11 A*
Taxable: \$0 *line 11 B*
Value Loss: \$0 *line 11 C*
Exempt Value of First Time Absolute Exemption: \$12,930 *line 10 = A*
Exempt Value of First Time Partial Exemption: \$0 *line 10 = B*

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$137,005	19	Market	\$2,603,110
Taxable	\$105,645		Taxable	\$2,007,250
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$148,059	20	Market	\$2,961,180
Taxable	\$114,105		Taxable	\$2,282,090
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$142,088	21	Market	\$2,983,850
Taxable	\$109,190		Taxable	\$2,292,990
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$22,670	1	Market	\$22,670
Taxable	\$10,900		Taxable	\$10,900

Median Homestead Values* (includes protested & exempt value)

HOMESTEAD EXEMP
OVER 65 HS EXEM
ALL Homesteads
Market: \$106,040
Market: \$120,750
Market: \$107,970
Market Value After Cap: \$106,040
Market Value After Cap: \$120,750
Market Value After Cap: \$107,970
Net Taxable Value: \$84,830
Net Taxable Value: \$91,600
Net Taxable Value: \$86,380

2026 Certification of Appraisal Roll for Tatum City

I, Douglas McPhail, Chief Appraiser for the Panola County Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Panola County Appraisal District and constitutes the appraisal roll for Panola County.

2026 Appraisal Roll Information

Number of Parcels Certified - Real Estate and Mineral	1,243
Number of Accounts Under Protest- Real Estate	0
Number of Accounts Under Protest - Minerals	0

Real Estate Market Value	7,602,340
Mineral Market Value	3,652,090

Total Market Value	11,254,430
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20% MIUP Circuit Breaker Limit	-
10% Homestead Cap Loss	61,620
20% Circuit Breaker Limit	33,370

Total Market after Cap	11,159,440
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Less Productivity Loss	1,041,550
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Total Market Taxable	10,117,890
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Less Real Exempt Property	27,720
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Abatements

Less \$ 2500 Inc Real Personal

BPP Exempt: Single Situs/Owner	18,430
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BPP Exempt: Multi/Situs on L1H/L2H	490
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Less Community Housing

Less Freeport

Less TCEQ/Pollution Control

Less VLA Loss

Less Mineral Exempt Property	6,780
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Less \$500 Inc Mineral Owner	38,560
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Less Mineral Abatements

Less Mineral Freeports/Interstate Commerce

Less Mineral Unknown

Less Mineral Protested Value

BPP Exempt: Single Situs/Owner	393,440
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BPP Exempt: Multi/Situs on L1H/L2H	-
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BPP Exempt: Multi Situs on J	576,150
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BPP Exempt: Related Business Entity	-
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Less Exemptions:

Homestead - H,S

Senior - S

Disabled - B

DV 100%

Surviving Spouse of a Service Member

Surviving Spouse of a First Responder

20% Local Discount	587,370
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Disabled Veteran	12,000
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Option - 65	60,000
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Local Disabled

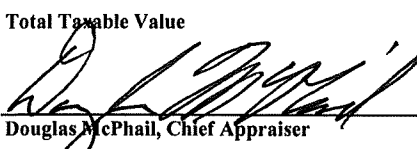
State Homestead

Net Taxable Value (Before Freeze)	= 8,396,950
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Less Real Estate Freeze Taxable	1,364,950
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Plus New Imps/Pers with Ceiling	+
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Total Taxable Value	= 7,032,000
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Douglas McPhail, Chief Appraiser

7/23/26
Date: 7/23/2026

line 18A

County Of Panola

HOLLY GIBBS

TAX ASSESSOR - COLLECTOR

PANOLA COUNTY COURTHOUSE

110 S. SYCAMORE, ROOM 211

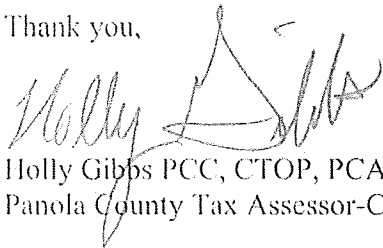
CARTHAGE, TEXAS 75633

(903) 693-0340

July 08, 2026

In keeping with provisions of Section 26.04 of the Texas Property Tax Code, I, Holly Gibbs, Tax Assessor-Collector for the City of Tatum, do hereby certify to the Governing Body the Estimated Collections Rate for the period from July 1, 2026 to June 30, 2027 to be 100%.

Thank you,



Holly Gibbs PCC, CTOP, PCAC
Panola County Tax Assessor-Collector





RUSK COUNTY APPRAISAL DISTRICT

P.O. BOX 7 – HENDERSON, TEXAS 75653-0007
(903) 657-3578 FAX (903) 657-9073

STATE OF TEXAS)(TEXAS PROPERTY TAX CODE
COUNTY OF RUSK)(SECTION 26.01

2026 CERTIFICATION OF APPRAISAL ROLL FOR: City of Tatum

I, Weldon R. Cook, Chief Appraiser for the Rusk County Appraisal District, do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal, and that I have included in the records all property that I am aware of at an appraised value determined as required by law, with the exception of any properties which will be certified at a later date on a supplemental roll. Further, I certify the inclusion of §22.28 penalties as final.

I, Weldon R. Cook, do hereby certify that the sum of appraised values of all properties on which a protest has been filed but not determined by the Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties at Records Approval.

The following values are true and correct to the best of my knowledge.

Sec. 26.01a 2026 Certified Net Taxable Value.

\$102,832,861 *Line 18 A*

Sec. 26.01c Total Number of Properties Under Protest.

0

Total Net Taxable Value of Property Under Protest.

\$0 *Line 19 A*

Estimated taxpayers' opinion of value for those properties still under protest.

\$0

Sec. 26.01d Total number of properties not under protest or included on the certified appraisal roll.

0 *Line 19 B*

Estimated Net Taxable Value for those properties not under protest of included on the certified appraisal roll.

\$0

You will receive a supplemental roll at a later date with the additional value remaining after the Appraisal Review Board completes its hearings.

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.