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RUSK COUNTY, TEXAS

2025 JUL 25 PM 3:42

TRUDY MCGILL
RUSK COUNTY CLERK
BY *[Signature]* DEPUTY

CITY OF TATUM

2025-2026 ADOPTED BUDGET

Mayor – Michael Henry

Mayor Pro-Tem – Tate Smith

Alderman – JR Smith

Alderman – Wendell Moore

Alderman – Robin Palmer

Alderman – Jonathan Knapp

City Secretary – Jackie Muckleroy

July 1, 2025

Mayor Michael Henry and Tatum City Council Members,

Time flies! It's been about a year and a half since I became a team member at Tatum City Hall. While the work is very challenging and evolving, I find great satisfaction in the efforts we've made, thus far, as a team to be financially transparent and compliant. Our efforts would not have been successful without Dana Buddecke, who has been a pillar of support. She has been a wealth of knowledge and has helped rectify the three-year financial backlog. Many, many thanks to Dana!

Over the past year, one of our major achievements has been successfully enhancing performance and **improving budgeting accuracy**. Our next goal is to **focus on effective budget management strategies that will help ensure financial accountability and prevent overspending and misallocation of funds, which all contribute to longer-term financial stability**. To address the large revenue shortfalls and significant gaps in the budget, we identified short-term and long-term budget reduction strategies and their implications. Thus, one of the first things we should do is slow down the net flow of cash out the door and find ways to rebalance the budget. This could be done by reducing expenditures, delaying expenditures, or finding new resources, such as the CDBG Street Grant and the Comprehensive Plan Grants. This does not mean that we will not address the pertinent needs of our citizens, but that we will exercise fiscal restraint when making decisions on purchases, hiring, etc.

Mayor Henry has instituted quarterly meetings with department heads to discuss day-to-day operations, which allows us to monitor the budget closely, so immediate adjustments can be made, as needed. In addition, at monthly Council meetings, departmental reports will be provided and reviewed for each department.

In addition, we have made great strides in the area of compliance. Our website has been updated with the required information as outlined by TML. Financials have been uploaded for the past 3 years and agendas and minutes are current and up-to-date.

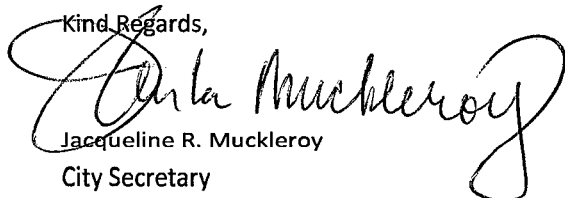
Public Notices are posted as they are provided from Public Works and TCEQ. We still have room for improvement, but it is encouraging to see the improvement we've made over the last year and a half.

Another area we are currently working on is our Ordinances. As you know, we have contracted with American Legal Publishing to assist with this project. The process will take anywhere from six to 9 months to be completed. In the meantime, we will continue working to update ordinances as we have in the past, until this project is pushed out.

While it is impossible to predict what the upcoming fiscal year will bring, I know we are all committed to ensuring that the city runs as efficiently as possible. Our goal is to continue making and supporting informed financial decisions for the citizens of Tatum, while being transparent and accountable.

Thank you for your support and continued patience as we work toward making the City of Tatum fiscally responsible. I want to express my sincere gratitude for the work you do on behalf of the City of Tatum.

Kind Regards,

A handwritten signature in black ink, appearing to read 'Jacqui Muckleroy', written over the printed name and title.

Jacqueline R. Muckleroy
City Secretary

CITY OF TATUM
2025-2026 ADOPTED BUDGET
WATER WORKS

		2025-2026 Annual Budget
INCOME		
40000 - W/S Water Revenue		562,000.00
40100 - Tapping Fees/Deposits		20,000.00
40199 - W/S Misc Revenue		4,000.00
45000 - Interest Income		15,000.00
49400 - Insurance Claim Reimbursements		
TOTAL INCOME		601,000.00
EXPENSE		
50000 – Wages and Payroll		261,000.00
50001 – Employee Group Insurance		17,809.21
51000 – Operational and Office Supplies		65,000.04
51003 – Maintenance		6,900.00
51004 – Lab Analysis		12,300.00
51005 – Mowing Expense		5,700.00
51008 – Insurance		47,000.00
51014 – Waterworks Utility Expense		66,540.00
53000 – Gas/Diesel Expense		11,000.00
55000 – Auto Service and Repairs		3,500.00
55001 – Computer Software/Technology		2,000.00
55003 – Contract Labor		6,000.00
55004 – Tools		1,700.00
55005 - Equipment Rental		1,200.00
55006 – TCEQ Permits and Legal		18,000.00
55007 – Waterworks Serv. & Repairs		45,000.00
55008 – Safety Equipment		20,000.00
57480 - Fire Department Portion Water Bill		6,500.00
57500 – Employee Travel Meals		1,700.00
57600 – Employee Training & Educ. Exp.		1,700.00
TOTAL EXPENSE		600,549.25
NET ORDINARY INCOME		450.75
NET INCOME		450.75

CITY OF TATUM
2025-2026 ADOPTED BUDGET
GENERAL FUND

		2025-2026 Adopted Budget
INCOME		
40000 - Sales Tax State Comptroller		336,000.00
40100 Property Tax Revenue		160,080.00
40200 - Franchise Tax Fees		51,000.00
40400 - Hotel Occupancy Tax		192.00
41000 - Traffic Fines		160,080.00
41300 - Accident/Police Reports		400.00
42000 - Permits		9,500.00
44000 - SRS Rental/Lease Revenue		16,000.00
45000 - Interest Income		40,000.00
45100 - Interest Income Seized Funds		4.80
49300 - Other Revenue		1,000.00
TOTAL INCOME		774,256.80
EXPENSE		
50000 - Wages & Payroll Expenses		495,000.00
50001 - Employee Group Insurance		79,000.00
50002 - Dues/Renewals		2,550.00
50004 - Drug Testing		1,000.00
50005 - Uniforms		1,000.00
50006 - RUSK-PANOLA SART		500.00
51000 - Supplies and Office Expense		22,500.00
51002 - Advertising		800.00
51004 - Gen. Gov. Mgmt. Expense/Auditor		30,000.00
51005 - Election Expense		2,000.00
51006 Rusk/Panola Tax Coll. Expense		9,000.00
51007 - Planning and Zoning		6,000.00
51008 - Gen Gov Liability Ins		55,140.00
51010 - Legal Expenses		10,500.00
51011 - Bereavement Flowers, etc.		600.00
51013 - Verizon/Cell phone		5,000.00
51014 - General Gov. Utilities Expense		25,000.00
51015 - Pest Control		2,000.00
51017 - Child Advocacy Center		200.00
51099 - GF Misc. Expense		1,000.00

52000 - Cleaning		5,200.00
53000 – Automobile Fuel		17,000.00
53001 – Food Expense		
53002 – City Government Meeting Expense		1,200.00
53003 – Seminars/Prof. Education		6,000.00
53005 – Employee Travel/Meals		4,200.00
54000 – SRS Community Center Expenses		3,500.00
55000 – Auto Service & Repairs		15,000.00
55001 – Computer Software/Technology		35,000.00
55002 – General Maintenance & Repairs		4,000.00
55004 - Equipment		4,000.00
56000 – Street Repairs		5,000.00
59000- Gen Gov Dues and Publication		1,680.00
59100 - Telephone		3,000.00
TOTAL EXPENSE		853,570.00
NET ORDINARY INCOME		-79,313.20
NET INCOME		-79,313.20
(Surplus) Deficit - Available Fund Balance		79,313.20
TOTAL		0.00



RECEIVED JUL 28 2025

RUSK COUNTY APPRAISAL DISTRICT

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

July 21, 2025

Honorable Michael Henry, Mayor
City of Tatum
P.O. Box 1105
Tatum, Texas 75691-1105

Dear Mayor Henry:

Enclosed are your certified 2025 values.

Also, enclosed is a recap of your appraisal roll that includes all of the information that your tax assessor or other designated person will need from our office in order to calculate your no new revenue tax rate for 2025.

As always, if you have any questions please do not hesitate to call.

Sincerely,
Rusk County Appraisal District

Weldon R. Cook, RPA, CCA
Chief Appraiser

CC: Mrs. Nesha Partin, Rusk County Tax Assessor/Collector

Enclosures



RUSK COUNTY APPRAISAL DISTRICT

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


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

2025 CERTIFICATION OF APPRAISAL ROLLS FOR THE:

City of Tatum (Rusk County Portion Only)

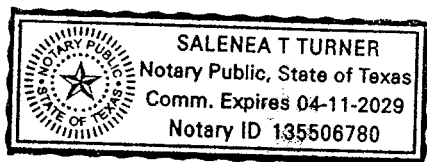
I, Weldon R. Cook, Chief Appraiser for the Rusk County Appraisal District, solemnly swear that the attached is that portion of the approved 2025 Appraisal Roll of the Rusk County Appraisal District, which lists property taxable by the above-named taxing unit and constitutes the appraisal roll for that taxing unit.


July 21, 2025



Chief Appraiser

On this the 21st day of July, 2025, personally appeared Weldon R. Cook, who having being duly sworn by me, subscribed to the foregoing certification and upon oath stated that the facts contained in said certification are true.





NOTARY PUBLIC

4-11-29

COMMISSION EXPIRES

Approval of the appraisal records by the Rusk County Appraisal Review Board occurred on the 17th day of July, 2025.



RUSK COUNTY APPRAISAL DISTRICT

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

July 21, 2025

CERTIFICATION OF THE APPRAISAL ROLLS FOR THE:

City of Tatum (Rusk County Portion Only)

2025 Approved Appraisal Rolls:

Net Real Estate Value	\$74,028,716
Net Mineral, Utility and Industrial Value	<u>\$5,107,540</u>
Total 2025 Approved Appraisal Roll	\$79,136,256

A handwritten signature in black ink, appearing to read "Weldon R. Cook".

Weldon R. Cook, Chief Appraiser
RUSK COUNTY APPRAISAL DISTRICT



2025 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	(+) 5,706,500	206	0	Exempt Property	34,655,378	73	20	1
Non Homestead	(+) 10,240,200	407	2,650,630	Under \$500/\$2500	28,990	38	2,690	73
Productivity Market	(+) 5,467,340	58	0	Abatements	0	0	0	0
Income	(+) 1,277,770	5	315,720	Freepoint	0	0	0	0
Total Land (=)	22,691,810	681	2,966,350	Goods in Transit	0	0	0	0
Ag/Timber *does not include protested				Protested Value	0	0	0	0
Timber Gain	(+) 0	0		Chapter 313 Value Limitation	0	0	0	0
Productivity Market	(+) 5,467,340	58		Mineral Unknown	0	0	0	0
Land Ag 1D	(-) 0	0		Interstate Commerce	0	0	0	0
Land Ag 1D1	(-) 35,340	44		Foreign Trade	0	0	0	0
Land Ag Timber	(-) 26,340	23		Multiluse	0	0		0
Productivity Loss (=)	5,405,660	58		Solar/Wind Power	19,100	1		
Improvements				Vehicle Leased for Personal Use	0	0		
Homestead	(+) 34,678,770	202	0	TCEQ/Pollution Control	0	0		
New Homestead	(+) 296,970	11	0	Allocation	0	0		
Non Homestead	(+) 53,474,210	232	29,335,230	Historical	0	0		
New Non Homestead	(+) 51,500	10	0	Disaster Exemption	0	0		
Income	(+) 8,924,720	10	2,231,648	Community Housing	0	0		
Total Improvement (=)	97,426,170	465	31,566,878	Childcare Facility	0	0		
Personal					34,703,468		2,710	
Homestead	(+) 411,000	16	0	Total Losses (includes Prod. Loss & Cap Loss) (=)				42,327,353
New Homestead	(+) 80	1	0					
Non Homestead	(+) 5,481,059	154	122,150	Total Appraised Value (=)				88,965,306
New Non Homestead	(+) 66,690	3	0	Value			# of Items	
Total Personal (=)	5,958,829	174	122,150	Homestead Exemptions				
Mineral/Industrial/Utility/Personal Property				Homestead H/S	(+) 0	0	0	0
Minerals/Oil & Gas	(+) 12,160	97		Senior S	(+) 0	0	0	0
Industrial Real	(+) 530,740	4		Disabled B	(+) 0	0	0	0
Industrial/Utility Personal Property	(+) 4,672,950	25		DV 100%	(+) 1,709,200	7		7
Total Mineral Market Value (=)	5,215,850	126		Surviving Spouse of a Service Member	(+) 0	0	0	0
Total Real & Personal Market	(+) 126,076,809	1,320		Surviving Spouse of a First Responder	(+) 0	0	0	0
Total Mineral/Industrial Market	(+) 5,215,850	126		Total Reimbursable	(=) 1,709,200	7		7
Total Market Value(=)	131,292,659	1,446		Local Discount	(+) 7,649,920	219		219
20% MIUP Circuit Breaker Limitation	(-) 104,350	1		Disabled Veteran	(+) 104,250	10		10
10% Homestead Cap Loss	(-) 1,323,090	116		Optional 65	(+) 365,680	75		75
20% Circuit Breaker Limitation	(-) 788,075	61		Local Disabled	(+) 0	0		0
Total Market After Cap(=)	129,077,144			State Homestead	(+) 0	0		0
Land Timber Gain	(+) 0	0		Disabled Vet Donated Home (Charity)	(+) 0	0		0
Productivity Loss	(-) 5,405,660	58		Surviving Spouse Ported Amounts	(+) 0	0		0
Total Market Taxable(=)	123,671,484			Total Exemptions (=)	9,829,050			
				Total Exemptions* (-)				9,829,050
				25 - CITY OF TATUM Net Taxable Value(=)				79,136,256



2025 Certified History Recap
Rusk County Appraisal District

(25) - CITY OF TATUM

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	287	194.7640	7,311,070	0	0	7,311,070	44,655,840	0	0	51,966,910	41,930,510
A2	62	94.9906	1,429,340	0	0	1,429,340	1,355,670	0	0	2,785,010	2,329,450
A3	8	0.0000	0	0	0	0	491,420	0	0	491,420	462,840
A4	12	6.8957	242,450	0	0	242,450	402,000	0	0	644,450	486,780
A5	369	296.6503	8,982,860	0	0	8,982,860	46,904,930	0	0	55,887,790	45,209,580
B1	4	6.1280	463,580	0	0	463,580	2,903,948	0	0	3,367,528	3,183,093
B2	7	7.3844	313,880	0	0	313,880	2,088,450	0	0	2,402,330	2,351,680
B3	11	13.5124	777,460	0	0	777,460	4,992,398	0	0	5,769,858	5,554,773
C1	69	51.3214	923,480	0	0	923,480	0	0	0	923,480	892,830
C1B	12	5.1468	222,330	0	0	222,330	0	0	0	222,330	167,130
C1R	26	28.3346	347,370	0	0	347,370	0	0	0	347,370	329,090
C3	107	84.8028	1,493,180	0	0	1,493,180	0	0	0	1,493,180	1,389,050
D1	58	923.4290	0	61,680	5,467,340	61,680	0	0	0	61,680	61,430
D2	8	0.0000	0	0	0	0	503,310	0	0	503,310	503,310
D3	66	923.4290	0	61,680	5,467,340	61,680	503,310	0	0	564,990	564,740
E	2	2.0000	45,000	0	0	45,000	239,020	0	0	284,020	231,550
E1	16	71.2346	634,190	0	0	634,190	1,465,210	0	0	2,099,400	1,597,180
ENQ	2	20.0450	172,740	0	0	172,740	0	0	0	172,740	172,740
E3	20	93.2796	851,930	0	0	851,930	11,704,230	0	0	12,556,160	12,001,470
F1	47	35.2053	1,924,200	0	0	1,924,200	11,754,424	0	0	13,678,624	13,500,054
F1	47	35.2053	1,924,200	0	0	1,924,200	11,754,424	0	0	13,678,624	13,500,054
F2	6	10.0000	123,000	0	0	123,000	0	0	0	123,000	543,990
F2	6	10.0000	123,000	0	0	123,000	0	0	0	123,000	543,990
F3	53	45.2053	2,047,200	0	0	2,047,200	11,754,424	0	0	14,228,014	14,044,044
G1	21	0.0000	0	0	0	0	0	0	0	0	8,200
G3	21	0.0000	0	0	0	0	0	0	0	0	8,200
J2	1	0.0000	0	0	0	0	0	0	0	0	212,620
J3	2	0.0000	0	0	0	0	0	0	0	0	1,020,720
J4	8	1.4415	105,490	0	0	105,490	0	0	0	105,490	768,110
J4A	1	0.0000	0	0	0	0	0	0	0	0	138,780
J5	2	0.0000	0	0	0	0	0	0	0	0	735,720
J5A	1	0.0000	0	0	0	0	0	0	0	0	16,000
J6	5	0.0000	0	0	0	0	0	0	0	0	165,910
J6A	1	0.0000	0	0	0	0	0	0	0	0	730
J7	1	0.0000	0	0	0	0	0	0	0	0	18,030
J8	22	1.4415	105,490	0	0	105,490	0	0	0	105,490	3,076,620
L1	59	0.0000	0	0	0	0	0	4,149,189	0	4,149,189	4,130,089
L1	59	0.0000	0	0	0	0	0	4,149,189	0	4,149,189	4,130,089
L2A	1	0.0000	0	0	0	0	0	0	0	0	105,700
L2D	1	0.0000	0	0	0	0	0	0	0	0	54,190
L2G	1	0.0000	0	0	0	0	0	0	0	0	1,451,110
L2H	1	0.0000	0	0	0	0	0	0	0	0	43,780
L2J	1	0.0000	0	0	0	0	0	0	0	0	40
L2M	1	0.0000	0	0	0	0	0	0	0	0	19,450

2025 Current Combined Top 10 Tax Payers (by Taxable Value)**25 - CITY OF TATUM**

	Owner Id	Owner Name	Market Value	Taxable Value
1	R96487	JW TATUM I LTD	\$2,165,797	\$2,165,797
2	M1223417	LILES TRUCKING	\$1,630,490	\$1,630,490
3	R27377	WOODS DANA CLAY & KELLY L	\$1,538,410	\$1,425,460
4	R55798	TRACTOR SUPPLY CO / TSC	\$1,316,909	\$1,316,909
5	R2000053741	VOLANTE EQUITY SERIES LLC- SERIES G	\$1,100,000	\$1,100,000
6	R64578	BELL WILLIAM C	\$1,275,475	\$1,091,040
7	R83551	BANE INVESTMENT HOLDINGS LLC	\$986,250	\$986,250
8	M760300	SOUTHWESTERN ELEC PW CO (UTI)	\$917,900	\$917,900
9	R80781	TATUM LODGING LLC	\$887,985	\$887,985
10	M29380	BNSF RAILWAY CO	\$751,720	\$751,720



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2024 Non-Certified History Recap
Rusk County Appraisal District

(25) - CITY OF TATUM

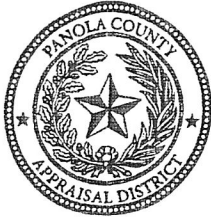
Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homestead	(+)	5,236,140	209	0	33,471,211	74	0	0
Non Homestead	(+)	8,482,640	405	0	31,560	42	0	0
Productivity Market	(+)	5,633,040	56	0	0	0	0	0
Income	(+)	305,830	4	0	0	0	0	0
Total Land (=)		19,657,650	676	0	0	0	0	0
Ag/Timber *does not include protested								
Timber Gain	(+)	0	0	0	0	0	0	0
Productivity Market	(+)	5,633,040	56	0	0	0	0	0
Land Ag 1D	(-)	0	0	0	0	0	0	0
Land Ag 1D1	(-)	35,780	42	0	0	0	0	0
Land Ag Timber	(-)	27,060	23	0	0	0	0	0
Productivity Loss (=)		5,570,200	56	0	0	0	0	0
Improvements								
Homestead	(+)	34,582,950	206	0	0	0	0	0
New Homestead	(+)	323,360	17	0	0	0	0	0
Non Homestead	(+)	59,088,810	231	0	0	0	0	0
New Non Homestead	(+)	65,540	5	0	0	0	0	0
Income	(+)	4,925,875	6	0	0	0	0	0
Total Improvement (=)		98,986,535	465	0	0	0	0	0
Personal								
Homestead	(+)	597,280	18	0	0	0	0	0
New Homestead	(+)	1,300	1	0	0	0	0	0
Non Homestead	(+)	6,185,530	162	0	0	0	0	0
New Non Homestead	(+)	250,240	7	0	0	0	0	0
Total Personal (=)		7,034,350	188	0	0	0	0	0
Mineral/Industrial/Utility/Personal Property								
Minerals/Oil & Gas	(+)	0	0	0	0	0	0	0
Industrial Real	(+)	0	0	0	0	0	0	0
Industrial/Utility Personal Property	(+)	0	0	0	0	0	0	0
Total Mineral Market Value (=)		0	0	0	0	0	0	0
Total Real & Personal Market	(+)	125,678,535	1,329	0	0	0	0	0
Total Mineral/Industrial Market	(+)	0	0	0	0	0	0	0
Total Market Value (=)		125,678,535	1,329	0	0	0	0	0
20% MIUP Circuit Breaker Limitation	(-)	0	0	0	0	0	0	0
10% Homestead Cap Loss	(-)	2,953,090	171	0	0	0	0	0
20% Circuit Breaker Limitation	(-)	1,906,640	48	0	0	0	0	0
Total Market After Cap(=)		120,818,805		0	0	0	0	0
Land Timber Gain	(+)	0	0	0	0	0	0	0
Productivity Loss	(-)	5,570,200	56	0	0	0	0	0
Total Market Taxable(=)		115,248,605		0	0	0	0	0
Losses								
Exempt Property								
Under \$500/\$2500								
Abatements								
Freeport								
Goods In Transit								
Protested Value								
Chapter 313 Value Limitation								
Mineral Unknown								
Interstate Commerce								
Foreign Trade								
Multiluse								
Solar/Wind Power								
Vehicle Leased for Personal Use								
TCEQ/Pollution Control								
Allocation								
Historical								
Disaster Exemption								
Community Housing								
Childcare Facility								
Total Losses (includes Prod. Loss & Cap Loss) (=)								
Total Appraised Value (=)								
Homestead Exemptions								
Homestead H.S	(+)	0	0	0	0	0	0	0
Senior S	(+)	0	0	0	0	0	0	0
Disabled B	(+)	0	0	0	0	0	0	0
DV 100%	(+)	1,522,250	7	0	0	0	0	0
Surviving Spouse of a Service Member	(+)	0	0	0	0	0	0	0
Surviving Spouse of a First Responder	(+)	0	0	0	0	0	0	0
Total Reimbursable	(=)	1,522,250	7	0	0	0	0	0
Local Discount	(+)	7,196,370	226	0	0	0	0	0
Disabled Veteran	(+)	104,260	10	0	0	0	0	0
Optional 65	(+)	364,320	75	0	0	0	0	0
Local Disabled	(+)	0	0	0	0	0	0	0
State Homestead	(+)	0	0	0	0	0	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0	0	0	0	0	0
Surviving Spouse Ported Amounts	(+)	0	0	0	0	0	0	0
Total Exemptions (=)		9,187,200		0	0	0	0	0
Total Exemptions* (-)				0	0	0	0	0
25 - CITY OF TATUM Net Taxable Value(=)				0	0	0	0	0



2024 Non-Certified History Recap
Rusk County Appraisal District

(25) - CITY OF TATUM

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	284	193.5081	6,442,170	0	0	6,442,170	44,068,120	0	0	50,510,290	40,059,660
A2	62	96.3416	1,348,300	0	0	1,348,300	1,862,270	0	0	3,210,570	2,434,220
A3	9	0.0000	0	0	0	0	648,240	0	0	648,240	592,120
A4	11	6.5743	199,620	0	0	199,620	234,580	0	0	434,200	425,220
A*	366	295.4240	7,990,090	0	0	7,990,090	46,813,210	0	0	54,803,300	43,514,220
B1	3	6.1280	300,000	0	0	300,000	3,895,200	0	0	4,195,200	2,829,100
B2	7	7.3844	227,550	0	0	227,550	2,133,070	0	0	2,360,620	2,222,700
B*	10	13.5124	527,550	0	0	527,550	6,028,270	0	0	6,555,820	5,051,800
C1	79	54.3353	986,260	0	0	986,260	0	0	0	986,260	948,250
C1B	9	3.4835	126,910	0	0	126,910	0	0	0	126,910	126,910
C1R	27	27.7299	376,850	0	0	376,850	0	0	0	376,850	359,570
C*	115	85.5487	1,490,020	0	0	1,490,020	0	0	0	1,490,020	1,434,730
D1	56	923.4290	0	62,840	5,633,040	62,840	0	0	0	62,840	62,580
D2	8	0.0000	0	0	0	0	515,060	0	0	515,060	515,060
D*	64	923.4290	0	62,840	5,633,040	62,840	515,060	0	0	577,900	577,640
E	2	2.0000	37,000	0	0	37,000	271,500	0	0	308,500	247,390
E1	16	71.2346	641,130	0	0	641,130	1,567,680	0	0	2,208,810	1,689,510
ENQ	2	20.0450	178,640	0	0	178,640	0	0	0	178,640	178,640
E*	20	93.2796	856,770	0	0	856,770	1,839,180	0	0	2,695,950	2,115,540
F1	44	35.2162	1,165,620	0	0	1,165,620	12,387,664	0	0	13,553,284	13,237,554
F1	44	35.2162	1,165,620	0	0	1,165,620	12,387,664	0	0	13,553,284	13,237,554
F2	2	10.0000	108,000	0	0	108,000	0	0	0	108,000	108,000
F2	2	10.0000	108,000	0	0	108,000	0	0	0	108,000	108,000
F*	46	45.2162	1,273,620	0	0	1,273,620	12,387,664	0	0	13,661,284	13,345,554
J4	3	1.4415	39,450	0	0	39,450	0	0	0	39,450	39,450
J*	3	1.4415	39,450	0	0	39,450	0	0	0	39,450	39,450
L1	60	0.0000	0	0	0	0	4,555,100	0	0	4,555,100	4,530,550
L1	60	0.0000	0	0	0	0	4,555,100	0	0	4,555,100	4,530,550
L*	60	0.0000	0	0	0	0	4,555,100	0	0	4,555,100	4,530,550
M1	79	0.0000	0	0	0	0	2,226,740	0	0	2,226,740	1,927,600
M*	79	0.0000	0	0	0	0	2,226,740	0	0	2,226,740	1,927,600
XB	42	0.0000	0	0	0	0	31,560	0	0	31,560	0
XO	3	0.0000	0	0	0	0	197,150	0	0	197,150	0
XVA	27	32.9989	503,020	0	0	503,020	2,392,760	0	0	2,895,780	0
XVB	16	54.9817	476,960	0	0	476,960	2,486,001	0	0	2,962,961	0
XVC	20	103.0765	741,760	0	0	741,760	26,224,660	0	0	26,966,420	0
XVD	3	0.9342	28,400	0	0	28,400	226,820	0	0	255,220	0
XVF	2	5.1303	62,640	0	0	62,640	0	0	0	62,640	0
XVG	2	0.7713	10,330	0	0	10,330	0	23,800	0	34,130	0
XVJ	1	0.6061	24,000	0	0	24,000	72,910	0	0	96,910	0
X*	116	198.4990	1,847,110	0	0	1,847,110	31,403,151	252,510	0	33,502,771	0
TOTAL:	879	1,656,3504	14,024,610	62,840	5,633,040	14,087,450	98,986,535	7,034,350	0	120,108,335	72,534,084



PANOLA COUNTY APPRAISAL DISTRICT

1736 BALLPARK DR.

CARTHAGE, TEXAS 75633

(903) 693-2891

FAX (903) 693-8229

July 25, 2025

City of Tatum
Attn: Mayor Michael Henry
P O Box 1105
TatumTX 75691

Dear Mayor Henry:

Enclosed are the certified taxable values, for each jurisdiction in the county for the 2025 tax year.

These values include all types of taxable property, including industrial equipment, minerals, utilities, and real estate. They are being delivered on or before July 25, 2025 deadline.

Enclosed are the certified taxable values, for each jurisdiction in the county, for the 2025 tax year.

PLEASE note that your data has been certified with increased exemptions on the schools giving \$140,000 (from Senate Bill 4) to a general homestead and \$60,000 (from Senate Bill 23) to disabled and over 65 homestead exemptions. You will get a combined recap and a real/personal recap with values of BEFORE SB4 and SB23 was applied (meaning the recaps when the homestead exemption was \$100,000 and \$10,000 respectively).

These values include all types of taxable property, including industrial equipment, minerals, utilities, and real estate. They are being delivered by the July 25, 2025 deadline.

The 2025 certified values are being presented as early as possible to assist the entities with any filings that must be completed.

If you have any questions, please feel free to call.

Sincerely,


Douglas McPhail, RPA CCA
Chief Appraiser

DM/jm

Enclosure

2025 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.

2025 Appraisal Roll Information

Number of Parcels Certified - Real Estate and Mineral	210
Number of Accounts Under Protest- Real Estate	0
Number of Accounts Under Protest - Minerals	0

Real Estate Market Value	7,516,440
Mineral Market Value	1,267,290

Total Market Value	8,783,730
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20% MIUP Circuit Breaker Limit	-
10% Homestead Cap Loss	183,070
20% Circuit Breaker Limit	127,470

Total Market after Cap	8,473,190
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Less Productivity Loss	796,760
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Total Market Taxable	7,676,430
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Less Real Exemp Property	14,790
Less \$ 2500 Inc Real Personal	1,840
Less Disaster Exemption	
Less Real/Personal Abatements	
Less Community Housing	
Less Freeport	
Less Allocation	
Less MultiUse	
Less Goods In Transit	
Less Historical	
Less Solar/Wind Power	-
Less Real Protested Value	-
Less 10% Cap Loss	-
Less TCEQ/Pollution Control	-
Less VLA Loss	-
Less Mineral Exempt Property	-
Less \$500 Inc Mineral Owner	900
Less Mineral Abatements	-
Less Mineral Freeports/Interstate Commerce	-
Less Mineral Unknown	-
Less Mineral Protested Value	-

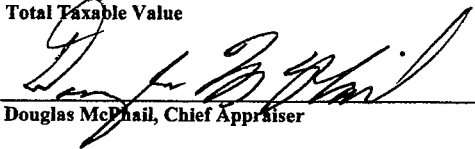
Less Exemptions:

Homestead - H,S	-
Senior - S	-
Disabled - B	-
DV 100%	-
Surviving Spouse of a Service Member	
Surviving Spouse of a First Responder	
20% Local Discount	611,930
Disabled Veteran	12,000
Option - 65	60,000
Local Disabled	-
State Homestead	-

Net Taxable Value (Before Freeze)	= 6,974,970
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Less Real Estate Freeze Taxable	- 965,180
Plus New Imps/Pers with Ceiling	+

Total Taxable Value	= 6,009,790
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Douglas McPhail, Chief Appraiser

7-25-25
Date: 7/25/2025



2025 Certified History Recap
Panola County Appraisal District

(15) - TATUM CITY (RUSKAD)									
Land	Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items	
Homesite	(+)	305,410	18	0	Exempt Property	14,790	2	0	1
Non Homesite	(+)	1,236,170	71	14,790	Under \$500/\$2500	1,840	4	900	4
Productivity Market	(+)	811,790	12	0	Abate ments	0	0	0	0
Income	(+)	0	0	0	Freepor t	0	0	0	0
Total Land(=)		2,353,370	101	14,790	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested									
Timber Gain	(+)	0	0	0	Protested Value	0	0	0	0
Productivity Market	(+)	811,790	12	0	Chapter 313 Value Limitation	0	0	0	0
Land Ag 1D	(-)	0	0	0	Mineral Unknown	0	0	0	0
Land Ag 1D1	(-)	11,130	10	0	Interstate Commerce	0	0	0	0
Land Ag Timber	(-)	3,900	5	0	Foreign Trade	0	0	0	0
Productivity Loss(=)		796,760	12	0	MultiUse	0	0	0	0
Improvements									
Homesite	(+)	2,896,800	22	0	Solar/Wind Power	0	0	0	0
New Homesite	(+)	0	0	0	Vehicle Leased for Personal Use	0	0	0	0
Non Homesite	(+)	2,224,030	35	0	TCEQ/Pollution Control	0	0	0	0
New Non Homesite	(+)	0	0	0	Allocation	0	0	0	0
Income	(+)	0	0	0	Historical	0	0	0	0
Total Improvement(=)		5,120,830	57	0	Disaster Exemption	0	0	0	0
Personal									
Homesite	(+)	22,690	1	0	Community Housing	0	0	0	0
New Homesite	(+)	0	0	0	Childcare Facility	0	0	0	0
Non Homesite	(+)	19,550	4	0					
New Non Homesite	(+)	0	0	0					
Total Personal(=)		42,240	5	0					
Mineral/Industrial/Utility/Personal Property									
Minerals/Oil & Gas	(+)	1,000	34	0					
Industrial Real	(+)	0	0	0					
Industrial/Utility Personal Property	(+)	1,266,290	13	0					
Total Mineral Market Value(=)		1,267,290	47	0					
Total Real & Personal Market	(+)	7,516,440	163	0					
Total Mineral/Industrial Market	(+)	1,267,290	47	0					
Total Market Value(=)		8,783,730	210	0					
20% MIUP Circuit Breaker Limitation (-)		0	0	0					
10% Homestead Cap Loss	(-)	183,070	13	0					
20% Circuit Breaker Limitation	(-)	127,470	23	0					
Total Market After Cap(=)		8,473,190		0					
Land Timber Gain	(+)	0	0	0					
Productivity Loss	(-)	796,760	12	0					
Total Market Taxable(=)		7,676,430		0					
Total Losses (includes Prod. Loss & Cap Loss) (=)									
							16,630	900	1,124,830
Total Appraised Value (=)									
							7,658,900		7,658,900
Homestead Exemptions									
Homestead H,S	(+)	0	0	0					
Senior S	(+)	0	0	0					
Disabled B	(+)	0	0	0					
DV 100%	(+)	0	0	0					
Surviving Spouse of a Service Member	(+)	0	0	0					
Surviving Spouse of a First Responder	(+)	0	0	0					
Total Reimbursable	(=)	0	0	0					
Local Discount	(+)	611,930	23	0					
Disabled Veteran	(+)	12,000	1	0					
Optional 65	(+)	60,000	12	0					
Local Disabled	(+)	0	0	0					
State Homestead	(+)	0	0	0					
Disabled Vet Donated Home (Charity)	(+)	0	0	0					
Surviving Spouse Ported Amounts	(+)	0	0	0					
Total Exemptions	(=)	683,930		0					
Total Exemptions* (-)				683,930					
Total Appraised Value(=)									
							6,974,970		6,974,970



2025 Certified History Recap
Panola County Appraisal District

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

Total Ceiling Tax (of ceilings applied): \$2,049,10
Total Freeze Taxable: (-) 965,180
New Imp/Pers with Ceiling: (+) 0
Freeze Adjusted Taxable: (=) 6,009,790 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
11	12	0	0	0	0	0	1	0	0	0

Total Parcels*: 163* Parcel count is figured by parcel per ownership
Total Owners: 121
Total Items: 210

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

Exempt Value of First Time Absolute Exemption \$0

Exempt Value of First Time Partial Exemption \$17,190

New AG/Timber
Market \$0
Taxable \$0
Value Loss \$0
Industrial/Utility/Personal Property New Value Taxable \$0

New Improvement/Personal
Market \$0
Taxable \$0
Grand Total New Value Taxable \$0

Average Values (Include protected & exempt values)

Average Homestead Value A*		Parcels
Market	\$135,398	21
Taxable	\$99,976	
Average Homestead Value A* and E*		Parcels
Market	\$145,555	22
Taxable	\$106,768	
Average Homestead Value A* and E* and M1		Parcels
Market	\$140,213	23
Taxable	\$102,517	
Average Homestead Value M1		Parcels
Market	\$22,690	1
Taxable	\$9,000	
Total Homestead Value A*		
Market	\$2,843,360	
Taxable	\$2,099,500	
Total Homestead Value A* and E*		
Market	\$3,202,210	
Taxable	\$2,348,900	
Total Homestead Value A* and E* and M1		
Market	\$3,224,900	
Taxable	\$2,357,900	
Total Homestead Value M1		
Market	\$22,690	
Taxable	\$9,000	



2025 Certified History Recap
Panola County Appraisal District

(15) - TATUM CITY (RUSKAD)											
Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A1	32	51.2632	480,270	0	0	480,270	2,907,520	0	0	3,387,790	2,781,550
A2	3	2.9890	22,190	0	0	22,190	49,260	0	0	71,450	50,170
A5	7	0.0000	0	0	0	0	811,630	0	0	811,630	647,340
A	42	54,2522	502,460	0	0	502,460	3,768,410	0	0	4,270,870	3,479,060
B1	1	0.2800	2,910	0	0	2,910	204,380	0	0	207,290	207,290
B2	1	0.8500	8,830	0	0	8,830	179,440	0	0	188,270	188,270
B	2	1,1300	11,740	0	0	11,740	383,620	0	0	395,360	395,560
C1	37	125.1502	877,970	0	0	877,970	0	0	0	877,970	840,810
C	37	125,1502	877,970	0	0	877,970	0	0	0	877,970	840,810
D1	5	51.3135	0	5,130	291,250	5,130	0	0	0	5,130	5,130
D1A	5	98.5120	0	9,300	511,260	9,300	0	0	0	9,300	9,300
D1T	2	3.5340	0	600	9,280	600	0	0	0	600	600
D2	2	0.0000	0	0	0	0	101,630	0	0	101,630	101,630
D	14	153,3595	0	15,030	811,790	15,030	101,630	0	0	116,660	116,660
E	4	57.5290	58,250	0	0	58,250	397,100	0	0	455,350	345,900
E1	2	2.0000	6,520	0	0	6,520	0	0	0	6,520	6,520
E	6	59,5290	64,770	0	0	64,770	397,400	0	0	462,170	352,420
F1	5	1.2000	15,320	0	0	15,320	186,450	0	0	201,770	197,420
F1	5	1,2000	15,320	0	0	15,320	186,450	0	0	201,770	197,420
F	5	1,2000	15,320	0	0	15,320	186,450	0	0	201,770	197,420
G1	28	0.0000	0	0	0	0	0	0	0	0	0
G	28	0,0000	0	0	0	0	0	0	0	0	0
J3	1	0.0000	0	0	0	0	0	0	190,020	190,020	190,020
J4	5	5.0000	40,630	0	0	40,630	0	0	115,080	155,710	143,020
J4A	1	0.0000	0	0	0	0	0	0	13,320	13,320	13,320
J5	3	1.7250	13,900	0	0	13,900	0	0	532,090	545,990	541,640
J6	1	0.0000	0	0	0	0	0	0	69,180	69,180	69,180
J7	1	0.0000	0	0	0	0	0	0	69,320	69,320	69,320
J	12	6,7250	54,530	0	0	54,530	0	0	389,010	1,043,540	1,026,500
L1	1	0.0000	0	0	0	0	0	17,810	0	17,810	17,810
L1	1	0,0000	0	0	0	0	0	17,810	0	17,810	17,810
L2P	1	0.0000	0	0	0	0	0	0	52,200	52,200	52,200
L2Q	2	0.0000	0	0	0	0	0	0	225,080	225,080	225,080
L2	3	0,0000	0	0	0	0	0	0	277,280	277,280	277,280
L	4	0,0000	0	0	0	0	0	17,810	277,280	295,090	295,090
M1	7	0.0000	0	0	0	0	283,420	22,690	0	306,110	271,450
M	7	0,0000	0	0	0	0	283,420	22,690	0	306,110	271,450
XB	4	0.0000	0	0	0	0	0	1,740	100	1,840	0
XC	4	0.0000	0	0	0	0	0	0	900	900	0
XV	3	1.2300	14,790	0	0	14,790	0	0	0	14,790	0
X	11	1,2300	14,790	0	0	14,790	0	1,740	1,000	17,530	0
TOTAL:	168	402.5759	1,541,580	15,030	811,790	1,556,610	5,120,830	42,240	1,267,290	7,986,970	6,974,970

2024/2025 Certified Taxable Value Comparison

W/BEFORE SB 2025 (HB 4)

Jurisdiction	BEFORE SB 2025 (HB 4)					
	Real Estate & Minerals 2025 Certified Taxable Value	Real Estate & Minerals 2024 Certified Taxable Value	Difference	% of Difference	Real Estate & Minerals 2025 Certified Taxable Value	Real Estate & Minerals 2024 Certified Taxable Value
City of Beckville	\$ 29,101,500	\$ 26,331,794	\$ 2,769,706	10.5%		
City of Carthage	\$ 510,300,929	\$ 492,384,699	\$ 17,916,230	3.6%		
City of Tatum	\$ 6,009,790	\$ 5,706,760	\$ 303,030	5.3%		
Beckville ISD	\$ 487,019,570	\$ 428,811,594	\$ 58,207,976	13.6%	\$ 495,161,020	\$ 428,811,594
Carthage ISD	\$ 3,234,833,474	\$ 3,298,709,115	\$ (63,875,641)	-1.9%	\$ 3,280,340,414	\$ 3,298,709,115
Elysian Fields ISD	\$ 498,328,817	\$ 583,154,610	\$ (84,825,793)	-14.5%	\$ 503,226,257	\$ 583,154,610
Gary ISD	\$ 143,101,302	\$ 136,905,810	\$ 6,195,492	4.5%	\$ 148,550,942	\$ 136,905,810
Joaquin ISD	\$ 18,661,534	\$ 20,615,760	\$ (1,954,226)	-9.5%	\$ 18,985,484	\$ 20,615,760
Tatum ISD	\$ 48,283,381	\$ 60,580,377	\$ (12,296,996)	-20.3%	\$ 48,885,901	\$ 60,580,377
Tenaha ISD	\$ 1,320,340	\$ 1,487,800	\$ (167,460)	-11.3%	\$ 1,440,340	\$ 1,487,800
Panola County	\$ 4,731,613,698	\$ 4,752,686,886	\$ (21,073,188)	-0.4%		
Panola County Special	\$ 4,722,066,858	\$ 4,743,188,776	\$ (21,121,918)	-0.4%		
Panola College	\$ 5,104,944,818	\$ 5,100,116,446	\$ 4,828,372	0.1%		
Panola County ESD #1	\$ 4,617,124,991	\$ 4,631,066,468	\$ (13,941,477)	-0.3%		
Panola County GWCD	\$ 5,412,478,318	\$ 5,383,955,436	\$ 28,522,882	0.5%		

COMPLETED AND MAILED 7/25/2025

Panola County Appraisal District

2025 Annual Report

INTRODUCTION

The Panola County Appraisal District is a political subdivision of the state. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

MISSION

The mission of Panola County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date of each appraisal is January 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of the:

- Property Tax Assistance Division (PTAD) of the Texas State Comptroller's Office
- International Association of Assessing Officers (IAAO), and
- Uniform Standards of Professional Appraisal Practice (USPAP).

GOVERNANCE

The appraisal district is governed by a Board of Directors whose primary responsibilities are to:

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries.

To be eligible to serve on the board of directors, a person must have resided within the boundaries of the county for at least two years prior to their appointment. Their terms are staggered. There are no legal limits to the number of terms a board member can serve.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Members to the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two year staggered terms. They are limited by law to serving no more than three consecutive 2 year terms. They must be certified by the Texas Comptroller as having attended required training. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

The Agricultural Appraisal Advisory Board is appointed by the Chief Appraiser with the advice and consent of the Board of Directors. The Advisory Board aides the Chief Appraiser in determining typical practices and standards for agricultural and timber land activities in the district.

TAXING JURISDICTIONS

The Panola County Appraisal District is responsible for appraising all properties for each of the fourteen taxing jurisdictions that have territory located within the 821 square miles of Panola County. Following are those taxing jurisdictions with territory located in the district:

- Panola County (including Special)
- Beckville ISD
- Carthage ISD
- Elysian Fields ISD
- Gary ISD
- Joaquin ISD
- Tatum ISD
- Tenaha ISD
- City of Beckville
- City Of Carthage
- City Of Tatum
- Panola College
- Panola County ESD #1
- Panola County GWCD

PROPERTY TYPES APPRAISED

PCAD staff is responsible for appraising residential, commercial, land, and business personal property. PCAD contracts Pritchard & Abbott to appraise oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The following represents a summary of property types and their certified values for 2025:

C Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	8,099	\$1,287,055,780
B	Multi Family Homes	35	\$7,298,212
C	Vacant Lot	3,497	\$112,615,770
D	Land Acreage	9,775	\$105,869,620
E	Farm & Ranch Improvements	3,387	\$284,540,510
F1	Commercial Real Property	702	\$185,436,256
F2	Industrial Real Property	78	\$29,870,580
J	Utilities	2,538	\$1,263,075,440
L	Commercial & Industrial Personal Property	1,294	\$602,627,590
M1	Tangible Personal Mobile Home	1,863	\$107,941,210
O	Residential Inventory	18	\$576,540
X	Total Exempt Property	56,615	\$249,028,741

PROPERTY DISCOVERY

The district aggressively seeks to discover all newly constructed or added property each year through examination of:

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Electric connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers

EXEMPTION DATA

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Exemptions

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

County	Regular	STATE MANDATED		Regular %	OPTIONAL	
		Over-65	Disability		Over 65	Disability
Panola County (General)	None	None	None	20%	\$35,000	\$35,000
Panola County (Special)	\$3,000	None	None	20%	\$35,000	\$35,000
Cities						
City of Beckville	None	None	None	None	\$6,000	None
City of Carthage	None	None	None	20%	\$10,000	\$10,000
City of Tatum	None	None	None	20%	\$5,000	\$5,000
Schools						
Beckville ISD	\$100,000	\$40,000	\$40,000	20%	None	None
Carthage ISD	\$100,000	\$40,000	\$40,000	20%	None	None
Elysian Fields ISD	\$100,000	\$40,000	\$40,000	20%	None	None
Gary ISD	\$100,000	\$40,000	\$40,000	20%	None	None
Joaquin ISD	\$100,000	\$40,000	\$40,000	20%	None	None
Tatum ISD	\$100,000	\$40,000	\$40,000	20%	None	None
Tenaha ISD	\$100,000	\$40,000	\$40,000	None	None	None
Special						
Panola College	None	None	None	20%	\$35,000	\$35,000
Panola County ESD #1	None	None	None	None	None	None
Panola County GWCD	None	None	None	None	None	None

For school tax purposes, the over 65 exemptions; the age 55 or older surviving spouse exemptions (of a deceased spouse previously receiving the over 65 exemption); and the disability exemptions – lead to or create a tax ceiling prohibiting increased taxes on the homestead on existing buildings (any new areas added to the home-site will cause the ceiling to be readjusted and set in the subsequent tax year). Panola County (general and special funds) is the only other taxing entity where a tax ceiling applies.

For a 100% disabled veteran's residential homestead, the veteran is entitled to a total exemption from their homestead taxes.

All homeowners who qualify for the residential homestead exemption are protected from substantial increases in their appraised value. The "homestead cap" is limited to annual increases to no more than ten percent per year. The market value is still maintained by the appraisal district. Any additions or changes to a homestead are not protected by the cap.

Disabled Veterans Exemptions

In addition to the disabled veterans residential homestead exemption described above, disabled veterans are allowed a partial exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts, based upon these ratings, are:

Disability Percentage	Exemption Amount
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

DELIVERED IN PACKETS WITH 2025 CERTIFIED VALUES TO ALL ENTITIES ON July 25, 2025

Notice About 2025 Tax Rates

Property tax rates in City of Tatum.

This notice concerns the 2025 property tax rates for City of Tatum. 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	\$0.197463/\$100
This year's voter-approval tax rate	\$0.204535/\$100

To see the full calculations, please visit Rusk County Tax Office
202 North Main Street
Henderson, Texas 75652 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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
	0

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
	0	0	0	0
Total required for 2025 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 2025				\$0
+ Amount added in anticipation that the unit will collect only 95.00% of its taxes in 2025				\$0
= Total debt levy				\$0

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by LaKeisha Jiles, Chief Deputy on 08/04/2025.

Visit [Texas.gov/PropertyTaxes](https://www.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.