

## Jurisdiction Totals

Month/Year Totals June/2026  
Start Month/Year October/2025  
For..... 03 - Panola County

### CURRENT - MONTH TO DATE

|                                         |              |            |
|-----------------------------------------|--------------|------------|
| Beginning Tax Balance .....             | \$925,663.36 |            |
| Plus Supplements.....                   | 330.26       |            |
| Less Adjustments.....                   | -5,500.23    | -5,169.97  |
| Less Exempts.....                       | 0.00         |            |
| Adjusted Tax Balance.....               | \$920,493.39 |            |
| Less Discounts.....                     | -32.51       |            |
| Plus Discounts on Refunds/Returns.....  | 105.44       | 72.93      |
| Less Taxes Collected.....               | 176,907.79   |            |
| Plus Taxes Refunds/Returns.....         | -5,532.24    | 171,375.55 |
| Total P and I Refunded/Returned.....    | -53.10       |            |
| Total P and I Collected.....            | 25,586.22    | 25,533.12  |
| Total Attorney Fee Refund/Returned..... | 0.00         |            |
| Total Attorney Fee Collected.....       | 1,344.13     | 1,344.13   |
| Total Other Payment Fee Collected.....  | -22.96       |            |
| Uncollected Tax Balance.....            | \$749,223.28 |            |

### CURRENT - YEAR TO DATE

|                                         |                 |               |
|-----------------------------------------|-----------------|---------------|
| Beginning Tax Balance .....             | \$27,777,998.18 |               |
| Plus Supplements.....                   | 163,283.23      |               |
| Less Adjustments.....                   | -124,201.20     | 39,082.03     |
| Less Exempts.....                       | 0.00            |               |
| Adjusted Tax Balance.....               | \$27,817,080.21 |               |
| Less Discounts.....                     | -615,410.95     |               |
| Plus Discounts on Refunds/Returns.....  | 1,433.18        | -613,977.77   |
| Less Taxes Collected.....               | 27,119,841.44   |               |
| Plus Taxes Refunds/Returns.....         | -50,551.33      | 27,069,290.11 |
| Total P and I Refunded/Returned.....    | -259.17         |               |
| Total P and I Collected.....            | 113,687.25      | 113,428.08    |
| Total Attorney Fee Refund/Returned..... | -18.93          |               |
| Total Attorney Fee Collected.....       | 16,416.02       | 16,397.09     |
| Total Other Payment Fee Collected.....  | 724.02          |               |
| Uncollected Tax Balance.....            | \$749,223.28    |               |

### DELINQUENT - MONTH TO DATE

|                                         |                |            |
|-----------------------------------------|----------------|------------|
| Beginning Tax Balance .....             | \$1,326,733.44 |            |
| Plus Supplements.....                   | 341.55         |            |
| Less Adjustments.....                   | -18,103.68     | -17,762.13 |
| Less Exempts.....                       | 0.00           |            |
| Adjusted Tax Balance.....               | \$1,308,971.31 |            |
| Less Discounts.....                     | 0.00           |            |
| Plus Discounts on Refunds/Returns.....  | 36.84          | 36.84      |
| Less Taxes Collected.....               | 21,447.34      |            |
| Plus Taxes Refunds/Returns.....         | -1,774.46      | 19,672.88  |
| Total P and I Refunded/Returned.....    | 8.61           |            |
| Total P and I Collected.....            | 7,951.54       | 7,960.15   |
| Total Attorney Fee Refund/Returned..... | 30.67          |            |
| Total Attorney Fee Collected.....       | 5,842.26       | 5,872.93   |
| Total Other Payment Fee Collected.....  | -11.01         |            |
| Uncollected Tax Balance.....            | \$1,289,335.27 |            |

### DELINQUENT - YEAR TO DATE

|                                         |                |             |
|-----------------------------------------|----------------|-------------|
| Beginning Tax Balance .....             | \$1,626,206.20 |             |
| Plus Supplements.....                   | 9,045.64       |             |
| Less Adjustments.....                   | -213,465.83    | -204,420.19 |
| Less Exempts.....                       | 0.00           |             |
| Adjusted Tax Balance.....               | \$1,421,786.01 |             |
| Less Discounts.....                     | 0.00           |             |
| Plus Discounts on Refunds/Returns.....  | 320.07         | 320.07      |
| Less Taxes Collected.....               | 315,612.26     |             |
| Plus Taxes Refunds/Returns.....         | -182,841.45    | 132,770.81  |
| Total P and I Refunded/Returned.....    | -16,700.75     |             |
| Total P and I Collected.....            | 110,005.29     | 93,304.54   |
| Total Attorney Fee Refund/Returned..... | -686.41        |             |
| Total Attorney Fee Collected.....       | 81,731.24      | 81,044.83   |
| Total Other Payment Fee Collected.....  | -70.71         |             |
| Uncollected Tax Balance.....            | \$1,289,335.27 |             |

97.31 % Collected

2.70 % Due

$$56029 \times 100 = 4,964,764,713$$

# Panola County Tax Office Panola County Tax Office COLLECTION REPORT - ALL YEARS

From 07/01/2025 To 06/30/2026

## 03 - Panola County

| 03 - Panola County |                 |             |              |                |            |                 |                 |            |               |                |            |                |
|--------------------|-----------------|-------------|--------------|----------------|------------|-----------------|-----------------|------------|---------------|----------------|------------|----------------|
| Collected          |                 |             |              |                |            |                 | Refunds/Returns |            |               |                |            |                |
| Year               | Tax             | Discount    | P & I        | Additional P&I | Over Short | Collected       | Tax             | Discount   | P & I         | Additional P&I | Over Short | Collected      |
| 1994               | \$8.93          | \$0.00      | \$34.35      | \$6.49         | \$0.00     | \$49.77         | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 1995               | \$1.81          | \$0.00      | \$6.78       | \$1.30         | \$0.00     | \$9.89          | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 1999               | \$6.57          | \$0.00      | \$21.16      | \$4.16         | \$0.00     | \$31.89         | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2000               | \$21.84         | \$0.00      | \$67.70      | \$13.43        | \$0.00     | \$102.97        | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2001               | \$17.98         | \$0.00      | \$53.58      | \$10.73        | \$0.00     | \$82.29         | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2002               | \$20.28         | \$0.00      | \$58.00      | \$11.74        | \$0.00     | \$90.02         | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2003               | \$24.21         | \$0.00      | \$66.34      | \$13.58        | \$0.00     | \$104.13        | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2004               | \$261.10        | \$0.00      | \$625.32     | \$122.37       | (\$4.40)   | \$1,004.39      | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2005               | \$260.24        | \$0.00      | \$585.15     | \$116.54       | \$0.00     | \$961.93        | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2006               | \$295.84        | \$0.00      | \$662.54     | \$137.46       | \$0.00     | \$1,095.84      | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2007               | \$274.08        | \$0.00      | \$604.62     | \$129.99       | \$0.00     | \$1,008.69      | (\$8.34)        | \$0.00     | (\$18.43)     | (\$4.02)       | \$0.00     | (\$30.79)      |
| 2008               | \$325.40        | \$0.00      | \$682.61     | \$149.40       | (\$1.61)   | \$1,155.80      | (\$7.50)        | \$0.00     | (\$15.68)     | (\$3.48)       | \$0.00     | (\$26.66)      |
| 2009               | \$382.89        | \$0.00      | \$757.54     | \$168.93       | \$0.00     | \$1,309.36      | \$0.05          | \$0.00     | (\$0.45)      | (\$0.14)       | \$0.00     | (\$0.54)       |
| 2010               | \$485.92        | \$0.00      | \$908.20     | \$206.90       | (\$0.28)   | \$1,600.74      | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2011               | \$554.62        | \$0.00      | \$975.84     | \$227.72       | (\$3.73)   | \$1,754.45      | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2012               | \$777.33        | \$0.00      | \$1,260.26   | \$303.02       | \$0.00     | \$2,340.61      | \$0.00          | \$0.00     | \$0.00        | \$0.00         | \$0.00     | \$0.00         |
| 2013               | \$1,585.74      | \$0.00      | \$1,957.02   | \$476.91       | \$0.28     | \$4,019.95      | (\$65.08)       | \$0.00     | (\$102.82)    | (\$25.18)      | \$4.00     | (\$193.08)     |
| 2014               | \$3,236.06      | \$0.00      | \$3,448.12   | \$874.05       | (\$0.65)   | \$7,557.58      | (\$348.31)      | \$0.00     | (\$508.53)    | (\$128.52)     | \$0.00     | (\$981.36)     |
| 2015               | \$2,871.61      | \$0.00      | \$2,937.36   | \$728.77       | \$0.00     | \$6,537.74      | (\$222.60)      | \$0.00     | (\$298.23)    | (\$78.11)      | \$0.00     | (\$594.94)     |
| 2016               | \$3,687.75      | \$0.00      | \$3,913.82   | \$1,055.19     | \$0.55     | \$8,657.31      | (\$115.62)      | \$0.00     | (\$141.61)    | (\$38.72)      | \$0.00     | (\$291.95)     |
| 2017               | \$3,311.93      | \$0.00      | \$3,193.48   | \$1,206.56     | (\$5.02)   | \$7,706.95      | (\$82.45)       | \$0.00     | (\$90.96)     | (\$34.69)      | \$0.00     | (\$204.10)     |
| 2018               | \$4,223.88      | \$0.00      | \$3,714.43   | \$1,494.96     | \$2.29     | \$9,435.56      | (\$79.17)       | \$0.00     | (\$77.59)     | (\$31.36)      | \$0.00     | (\$184.12)     |
| 2019               | \$5,021.77      | \$0.00      | \$3,864.63   | \$1,681.37     | (\$3.35)   | \$10,564.42     | (\$90.83)       | \$0.00     | (\$77.69)     | (\$33.75)      | \$0.00     | (\$198.27)     |
| 2020               | \$9,277.47      | \$0.00      | \$6,314.95   | \$3,038.59     | (\$2.47)   | \$18,628.54     | (\$76.45)       | \$0.00     | (\$53.86)     | (\$26.06)      | \$0.00     | (\$152.37)     |
| 2021               | \$12,396.12     | \$0.00      | \$6,957.81   | \$3,765.10     | (\$19.55)  | \$23,099.48     | (\$183.07)      | \$0.00     | (\$98.76)     | (\$55.50)      | \$0.00     | (\$333.33)     |
| 2022               | \$31,025.82     | \$0.00      | \$14,036.92  | \$8,902.47     | (\$2.62)   | \$53,962.59     | \$334.84        | \$0.00     | \$136.84      | \$95.04        | \$0.00     | \$570.72       |
| 2023               | \$71,719.81     | \$0.00      | \$24,484.49  | \$19,094.44    | (\$14.90)  | \$115,283.84    | \$178,092.06)   | \$91.24    | (\$15,029.93) | (\$58.01)      | \$0.00     | (\$193,084.76) |
| 2024               | \$664,620.30    | \$0.00      | \$87,548.05  | \$97,622.21    | (\$58.55)  | \$849,732.01    | (\$28,359.81)   | \$370.44   | (\$364.84)    | (\$133.87)     | \$0.00     | (\$28,484.08)  |
| 2025               | \$27,119,841.44 | 615,410.95) | \$113,687.25 | \$16,416.02    | \$727.98   | \$26,635,261.74 | (\$51,984.51)   | \$1,433.18 | (\$259.17)    | (\$18.93)      | \$(3.96)   | (\$50,825.43)  |
| Grand Totals:      | \$27,936,538.74 | 615,410.95) | \$283,428.32 | \$157,980.40   | \$613.97   | \$27,763,150.48 | (\$259,380.91)  | \$1,894.86 | (\$17,001.71) | (\$575.30)     | \$0.04     | (\$275,063.06) |
| Current:           | \$27,119,841.44 | 615,410.95) | \$113,687.25 | \$16,416.02    | \$727.98   | \$26,635,261.74 | (\$51,984.51)   | \$1,433.18 | (\$259.17)    | (\$18.93)      | \$(3.96)   | (\$50,829.43)  |
| Delinquents:       | \$816,697.30    | \$0.00      | \$169,741.07 | \$141,564.38   | (\$114.01) | \$1,127,888.74  | \$207,396.40)   | \$461.68   | (\$16,742.54) | (\$556.37)     | \$4.00     | (\$224,233.63) |

## 2025 Certification of Appraisal Roll for Panola County

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 | 437,027              |
| Number of Accounts Under Protest- Real Estate         | 0                    |
| Number of Accounts Under Protest - Minerals           | 0                    |
| Real Estate Market Value                              | 3,643,258,458        |
| Mineral Market Value                                  | 3,688,265,210        |
| <b>Total Market Value</b>                             | <b>7,331,523,668</b> |
| 20% MIUP Circuit Breaker Limit                        | - 55,569,057         |
| 10% Homestead Cap Loss                                | - 189,343,810        |
| 20% Circuit Breaker Limit                             | - 102,897,722        |
| <b>Total Market after Cap</b>                         | <b>6,983,713,079</b> |
| Less Productivity Loss                                | 1,206,625,820        |
| <b>Total Market Taxable</b>                           | <b>5,777,087,259</b> |
| Less Real Exemp Property                              | 243,605,590          |
| Less \$ 2500 Inc Real Personal                        | 171,030              |
| 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                           | - 66,186,390         |
| Less VLA Loss                                         | -                    |
| Less Mineral Exempt Property                          | - 3,149,690          |
| Less \$500 Inc Mineral Owner                          | - 2,102,431          |
| Less Mineral Abatements                               | - 111,509,820        |
| Less Mineral Freeports/Interstate Commerce            | -                    |
| Less Mineral Unknown                                  | - 43,160             |
| Less Mineral Protested Value                          | -                    |

### Less Exemptions:

|                                       |               |
|---------------------------------------|---------------|
| Homestead - H,S                       | -             |
| Senior - S                            | -             |
| Disabled - B                          | -             |
| DV 100%                               | - 37,616,350  |
| Surviving Spouse of a Service Member  |               |
| Surviving Spouse of a First Responder |               |
| 20% Local Discount                    | - 207,530,920 |
| Disabled Veteran                      | - 2,111,360   |
| Option - 65                           | - 103,445,620 |
| Local Disabled                        | - 6,179,900   |
| State Homestead                       | -             |

**Net Taxable Value (Before Freeze)** = **4,993,434,998**

Less Real Estate Freeze Taxable - 262,980,510  
 Plus New Imps/Pers with Ceiling + <1,159,210>

**Total Taxable Value** = **4,731,613,698**

Douglas McPhail, Chief Appraiser

Date: 7/25/2025

2025 LN #2 - 224,331,160

18A  
 2026 LN #2  
 LN #201e  
 261,821,300  
 X.57492  
 1102

## 2026 Certification of Appraisal Roll for Panola County

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 |          | 429,412              |
| Number of Accounts Under Protest- Real Estate         |          | 0                    |
| Number of Accounts Under Protest - Minerals           |          | 0                    |
| Real Estate Market Value                              |          | 3,675,738,649        |
| Mineral Market Value                                  |          | 4,140,354,310        |
| <b>Total Market Value</b>                             |          | <b>7,816,092,959</b> |
| 20% MIUP Circuit Breaker Limit                        | -        | 87,060,780           |
| 10% Homestead Cap Loss                                | -        | 122,119,740          |
| 20% Circuit Breaker Limit                             | -        | 56,239,529           |
| <b>Total Market after Cap</b>                         |          | <b>7,550,672,910</b> |
| Less Productivity Loss                                |          | 1,218,417,510        |
| <b>Total Market Taxable</b>                           |          | <b>6,332,255,400</b> |
| Less Real Exempt Property                             |          | 247,903,130          |
| Less \$ 2500 Inc Real Personal                        |          | 0                    |
| BPP Exempt: Single Situs/Owner                        |          | 23,245,220           |
| BPP Exempt: Multi/Situs on L1H/L2H                    |          | 1,930,400            |
| Less Community Housing                                |          |                      |
| Less Freeport                                         |          |                      |
| Less TCEQ/Pollution Control                           | -        | 61,870,000           |
| Less VLA Loss                                         | -        |                      |
| Less Mineral Exempt Property                          | -        | 3,470,980            |
| Less \$500 Inc Mineral Owner                          | -        | 2,102,330            |
| Less Mineral Abatements                               | -        | 110,560,260          |
| Less Mineral Freeports/Interstate Commerce            | -        |                      |
| Less Mineral Unknown                                  | -        | 28,360               |
| Less Mineral Protested Value                          |          |                      |
| BPP Exempt: Single Situs/Owner                        | -        | 21,364,620           |
| BPP Exempt: Multi/Situs on L1H/L2H                    | -        | 665,650              |
| BPP Exempt: Multi Situs on J                          | -        | 11,053,100           |
| BPP Exempt: Related Business Entity                   | -        | 250,000              |
| <b>Less Exemptions:</b>                               |          |                      |
| Homestead - H,S                                       | -        |                      |
| Senior - S                                            | -        |                      |
| Disabled - B                                          | -        |                      |
| DV 100%                                               | -        | 47,262,980           |
| Surviving Spouse of a Service Member                  |          |                      |
| Surviving Spouse of a First Responder                 |          |                      |
| 20% Local Discount                                    | -        | 226,570,840          |
| Disabled Veteran                                      | -        | 2,030,313            |
| Option - 65                                           | -        | 105,684,620          |
| Local Disabled                                        | -        | 5,893,130            |
| State Homestead                                       | -        |                      |
| <b>Net Taxable Value (Before Freeze)</b>              | <b>=</b> | <b>5,460,369,467</b> |
| Less Real Estate Freeze Taxable                       | -        | 293,856,630          |
| Plus New Imps/Pers with Ceiling                       | +        | 1,714,460            |
| <b>Total Taxable Value</b>                            | <b>=</b> | <b>5,168,227,297</b> |

  
Douglas McPhail, Chief Appraiser

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



| Land                                                |     | Value                | # of Items     | Exempt             | Losses                                                       | Real-Personal Value | # of Items         | MIUP Value           | # of Items |
|-----------------------------------------------------|-----|----------------------|----------------|--------------------|--------------------------------------------------------------|---------------------|--------------------|----------------------|------------|
| Homesite                                            | (+) | 196,400,920          | 6,167          | 0                  | Exempt Property                                              | 247,903,130         | 646                | 3,470,980            | 2,478      |
| Non Homesite                                        | (+) | 353,107,750          | 9,879          | 59,999,690         | Under \$500/\$2500                                           | 0                   | 0                  | 2,102,330            | 53,513     |
| Productivity Market                                 | (+) | 1,283,075,000        | 9,069          | 0                  | Abatements                                                   | 0                   | 0                  | 110,560,260          | 1          |
| Income                                              | (+) | 4,549,580            | 12             | 0                  | Freeport                                                     | 0                   | 0                  | 0                    | 0          |
| <b>Total Land (=)</b>                               |     | <b>1,837,133,250</b> | <b>25,132</b>  | <b>59,999,690</b>  | Goods In Transit                                             | 0                   | 0                  | 0                    | 0          |
| <b>Ag/Timber *does not include protested</b>        |     |                      |                |                    | Protested Value                                              | 0                   | 0                  | 0                    | 0          |
| Timber Gain                                         | (+) | 0                    | 0              |                    | Chapter 313 Value Limitation                                 |                     |                    | 0                    | 0          |
| Productivity Market                                 | (+) | 1,283,075,000        | 9,069          |                    | Mineral Unknown                                              |                     |                    | 28,360               | 84         |
| Land Ag 1D                                          | (-) | 11,490               | 8              |                    | Interstate Commerce                                          |                     |                    | 0                    | 0          |
| Land Ag 1D1                                         | (-) | 13,515,060           | 4,475          |                    | Foreign Trade                                                |                     |                    | 0                    | 0          |
| Land Ag Timber                                      | (-) | 51,130,940           | 6,781          |                    | BPP Exempt: Single Situs/Owner                               | 23,245,220          | 637                | 21,364,620           | 429        |
| <b>Productivity Loss (=)</b>                        |     | <b>1,218,417,510</b> | <b>9,057</b>   |                    | BPP Exempt: Multi Situs on L1H/L2H                           | 1,930,400           | 84                 | 665,650              | 11         |
| <b>Improvements</b>                                 |     |                      |                |                    | BPP Exempt: Multi Situs on J                                 | 0                   | 0                  | 11,053,100           | 285        |
| Homesite                                            | (+) | 1,057,218,240        | 6,407          | 0                  | BPP Exempt: Related Business Entity                          | 0                   | 0                  | 250,000              | 22         |
| New Homesite                                        | (+) | 19,315,310           | 152            | 0                  | MultiUse                                                     | 0                   | 0                  |                      |            |
| Non Homesite                                        | (+) | 608,728,910          | 5,593          | 181,462,320        | Solar/Wind Power                                             | 0                   | 0                  |                      |            |
| New Non Homesite                                    | (+) | 22,505,840           | 172            | 5,015,210          | Vehicle Leased for Personal Use                              | 0                   | 0                  |                      |            |
| Income                                              | (+) | 13,930,309           | 23             | 0                  | TCEQ/Pollution Control                                       | 61,870,000          | 91                 |                      |            |
| <b>Total Improvement (=)</b>                        |     | <b>1,721,698,609</b> | <b>12,347</b>  | <b>186,477,530</b> | Allocation                                                   | 0                   | 0                  |                      |            |
| <b>Personal</b>                                     |     |                      |                |                    | Historical                                                   | 0                   | 0                  |                      |            |
| Homesite                                            | (+) | 26,486,260           | 422            | 0                  | Disaster Exemption                                           | 0                   | 0                  |                      |            |
| New Homesite                                        | (+) | 210,240              | 12             | 0                  | Residence HS Destroyed by Fire                               | 0                   | 0                  |                      |            |
| Non Homesite                                        | (+) | 90,202,850           | 793            | 1,425,910          | Community Housing                                            | 0                   | 0                  |                      |            |
| New Non Homesite                                    | (+) | 7,440                | 3              | 0                  | Childcare Facility                                           | 0                   | 0                  |                      |            |
| <b>Total Personal (=)</b>                           |     | <b>116,906,790</b>   | <b>1,230</b>   | <b>1,425,910</b>   | Animal Feed Held For Sale at Retail                          | 0                   | 0                  |                      |            |
| <b>Mineral/Industrial/Utility/Personal Property</b> |     |                      |                |                    |                                                              | <b>334,948,750</b>  |                    | <b>149,495,300</b>   |            |
| Minerals/Oil & Gas                                  | (+) | 2,303,189,800        | 397,320        |                    | <b>Total Losses (includes Prod. Loss &amp; Cap Loss) (=)</b> |                     |                    | <b>1,968,281,609</b> |            |
| Industrial Real                                     | (+) | 14,810,160           | 18             |                    | <b>Total Appraised Value (=)</b>                             |                     |                    | <b>5,847,811,350</b> |            |
| Industrial/Utility Personal Property                | (+) | 1,822,354,350        | 3,143          |                    |                                                              |                     |                    |                      |            |
| <b>Total Mineral Market Value (=)</b>               |     | <b>4,140,354,310</b> | <b>400,481</b> |                    | <b>Homestead Exemptions</b>                                  |                     |                    |                      |            |
| <b>Total Real &amp; Personal Market</b>             | (+) | <b>3,675,738,649</b> | <b>38,709</b>  |                    | Homestead H,S                                                | (+)                 | 0                  | 0                    |            |
| <b>Total Mineral/Industrial Market</b>              | (+) | <b>4,140,354,310</b> | <b>400,481</b> |                    | Senior S                                                     | (+)                 | 0                  | 0                    |            |
| <b>Total Market Value (=)</b>                       |     | <b>7,816,092,959</b> | <b>439,190</b> |                    | Disabled B                                                   | (+)                 | 0                  | 0                    |            |
| 20% MIUP Circuit Breaker Limitation                 | (-) | 87,060,780           | 59,733         |                    | DV 100%                                                      | (+)                 | 47,262,980         | 219                  |            |
| 10% Homestead Cap Loss                              | (-) | 122,119,740          | 4,167          |                    | Surviving Spouse of a Service Member                         | (+)                 | 0                  | 0                    |            |
| 20% Circuit Breaker Limitation                      | (-) | 56,239,529           | 4,455          |                    | Surviving Spouse of a First Responder                        | (+)                 | 0                  | 0                    |            |
| <b>Total Market After Cap (=)</b>                   |     | <b>7,550,672,910</b> |                |                    | <b>Total Reimbursable (=)</b>                                |                     | <b>47,262,980</b>  | <b>219</b>           |            |
| Land Timber Gain                                    | (+) | 0                    | 0              |                    | Local Discount                                               | (+)                 | 226,570,840        | 7,017                |            |
| Productivity Loss                                   | (-) | 1,218,417,510        | 9,057          |                    | Disabled Veteran                                             | (+)                 | 2,030,313          | 204                  |            |
| <b>Total Market Taxable (=)</b>                     |     | <b>6,332,255,400</b> |                |                    | Optional 65                                                  | (+)                 | 105,684,620        | 3,351                |            |
|                                                     |     |                      |                |                    | Local Disabled                                               | (+)                 | 5,893,130          | 210                  |            |
|                                                     |     |                      |                |                    | State Homestead                                              | (+)                 | 0                  | 0                    |            |
|                                                     |     |                      |                |                    | Disabled Vet Donated Home (Charity)                          | (+)                 | 0                  | 0                    |            |
|                                                     |     |                      |                |                    | Surviving Spouse Ported Amounts                              | (+)                 | 0                  | 0                    |            |
|                                                     |     |                      |                |                    | <b>Total Exemptions (=)</b>                                  |                     | <b>387,441,883</b> |                      |            |
|                                                     |     |                      |                |                    | <b>Total Exemptions* (-)</b>                                 |                     |                    | <b>387,441,883</b>   |            |
|                                                     |     |                      |                |                    | <b>03 - PANOLA CO Net Taxable Value (=)</b>                  |                     |                    | <b>5,460,369,467</b> |            |

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

Total Ceiling Tax (of ceilings applied): \$893,000.14  
 Total Freeze Taxable: (-) 293,856,630  
 New Imp/Pers with Ceiling: (+) 1,714,460

\*\*Freeze Adjusted Taxable: (=) 5,168,227,297\*\*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 |
|-------|-------|---|-----|---|---|---|-----|-------|---------------|---------------|
| 3,442 | 3,361 | 0 | 214 | 0 | 2 | 0 | 276 | 219   | 0             | 0             |

Total Parcels\*: 427,161\* Parcel count is figured by parcel per ownership  
 Total Owners: 47,822  
 Total Items: 429,412

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<br>Market: \$42,038,830<br>Taxable: \$32,392,900 | + | Industrial/Utility/Personal Property New Value<br>Taxable: \$0 | = | Grand Total New Value<br>Taxable: \$32,392,900 |
|---------------------------------------------------------------------------|---|----------------------------------------------------------------|---|------------------------------------------------|

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

Exempt Value of First Time Absolute Exemption: \$2,042,780  
 Exempt Value of First Time Partial Exemption: \$6,412,883

**Average Values\* (includes protested & exempt value)**

| Average Homestead Value A*               |           | Parcels | Total Homestead Value A*               |                 |
|------------------------------------------|-----------|---------|----------------------------------------|-----------------|
| Market                                   | \$190,737 | 5,351   | Market                                 | \$1,020,636,590 |
| Taxable                                  | \$117,898 |         | Taxable                                | \$630,874,100   |
| Average Homestead Value A* and E*        |           | Parcels | Total Homestead Value A* and E*        |                 |
| Market                                   | \$195,054 | 6,278   | Market                                 | \$1,224,552,830 |
| Taxable                                  | \$120,815 |         | Taxable                                | \$758,479,100   |
| Average Homestead Value A* and E* and M1 |           | Parcels | Total Homestead Value A* and E* and M1 |                 |
| Market                                   | \$180,388 | 7,157   | Market                                 | \$1,291,039,700 |
| Taxable                                  | \$110,009 |         | Taxable                                | \$787,332,380   |
| Average Homestead Value M1               |           | Parcels | Total Homestead Value M1               |                 |
| Market                                   | \$75,639  | 879     | Market                                 | \$66,486,870    |
| Taxable                                  | \$32,825  |         | Taxable                                | \$28,853,280    |

**Median Homestead Values\* (includes protested & exempt value)**

|                 |                   |                                   |                              |
|-----------------|-------------------|-----------------------------------|------------------------------|
| DVET/Homestead  | Market: \$212,670 | Market Value After Cap: \$191,940 | Net Taxable Value: \$0       |
| DVET/Disabled   | Market: \$145,630 | Market Value After Cap: \$144,640 | Net Taxable Value: \$0       |
| DVET/Over 65    | Market: \$189,590 | Market Value After Cap: \$175,820 | Net Taxable Value: \$0       |
| DISABLED HOMEST | Market: \$82,370  | Market Value After Cap: \$64,440  | Net Taxable Value: \$19,920  |
| HOMESTEAD EXEMP | Market: \$159,380 | Market Value After Cap: \$140,810 | Net Taxable Value: \$112,650 |
| OVER 65 HS EXEM | Market: \$145,100 | Market Value After Cap: \$127,810 | Net Taxable Value: \$67,300  |
| WIDOW EXEMPTION | Market: \$109,400 | Market Value After Cap: \$93,260  | Net Taxable Value: \$74,610  |
| ALL Homesteads  | Market: \$151,950 | Market Value After Cap: \$133,540 | Net Taxable Value: \$84,420  |

| Cat Code | Items   | Acres        | Land        | Aq/Timber  | Productivity Market | Improvements  | Personal | Mineral       | Total Market  | Total Market Taxable | Total Net Taxable |
|----------|---------|--------------|-------------|------------|---------------------|---------------|----------|---------------|---------------|----------------------|-------------------|
| A1       | 5,726   | 11,149.4167  | 189,475,110 |            |                     | 874,051,573   | 0        |               | 1,063,526,683 | 996,024,343          | 740,559,113       |
| A2       | 1,551   | 4,001.2515   | 42,565,070  |            |                     | 87,935,420    | 488,900  |               | 130,989,390   | 105,298,280          | 77,776,450        |
| A3       | 62      | 230.1440     | 419,060     |            |                     | 7,340,550     | 0        |               | 7,759,610     | 5,859,040            | 4,462,350         |
| A4       | 217     | 1,057.9987   | 9,129,280   |            |                     | 8,443,790     | 177,580  |               | 17,750,650    | 15,435,020           | 14,684,240        |
| A5       | 173     | 91.3002      | 415,030     |            |                     | 15,610,360    | 305,360  |               | 16,330,750    | 15,005,430           | 11,543,540        |
| A6       | 439     | 12.4842      | 20,289,260  |            |                     | 53,402,220    | 0        |               | 73,691,480    | 64,055,380           | 52,357,990        |
| A*       | 8,168   | 16,542.5953  | 262,292,810 |            |                     | 1,046,783,913 | 971,840  |               | 1,310,048,563 | 1,201,677,493        | 901,383,683       |
| B1       | 25      | 29.8214      | 1,008,180   |            |                     | 3,869,210     | 0        |               | 4,877,390     | 4,693,580            | 4,693,580         |
| B2       | 10      | 4.7953       | 174,300     |            |                     | 1,734,430     | 0        |               | 1,908,730     | 1,872,450            | 1,556,320         |
| B*       | 35      | 34.6167      | 1,182,480   |            |                     | 5,603,640     | 0        |               | 6,786,120     | 6,566,030            | 6,249,900         |
| C        | 1       | 0.5000       | 2,670       |            |                     | 0             | 0        |               | 2,670         | 2,670                | 2,670             |
| C1       | 3,487   | 17,584.5201  | 107,060,560 |            |                     | 12,640        | 0        |               | 107,073,200   | 89,802,380           | 89,085,750        |
| C3       | 2       | 99.8790      | 196,250     |            |                     | 0             | 0        |               | 196,250       | 196,250              | 196,250           |
| C*       | 3,490   | 17,684.8991  | 107,259,480 |            |                     | 12,640        | 0        |               | 107,272,120   | 90,001,300           | 89,284,670        |
| D1       | 2,235   | 143,022.0478 | 0           | 21,174,250 | 382,823,660         | 0             | 0        |               | 382,823,660   | 21,174,250           | 21,094,760        |
| D1A      | 2,495   | 93,611.5435  | 0           | 10,058,710 | 325,826,930         | 0             | 0        |               | 325,826,930   | 10,058,710           | 10,058,710        |
| D1T      | 4,339   | 200,658.2980 | 0           | 33,424,530 | 574,424,410         | 0             | 0        |               | 574,424,410   | 33,424,530           | 33,424,530        |
| D2       | 836     | 0.0000       | 0           |            |                     | 28,428,261    | 0        |               | 28,428,261    | 25,978,870           | 25,936,470        |
| D*       | 9,905   | 437,291.8893 | 0           | 64,657,490 | 1,283,075,000       | 28,428,261    | 0        |               | 1,311,503,261 | 90,636,360           | 90,514,470        |
| E        | 2,670   | 25,923.5543  | 47,813,190  |            |                     | 187,146,540   | 0        |               | 234,959,730   | 221,303,450          | 166,382,620       |
| E1       | 614     | 2,589.8160   | 8,051,350   |            |                     | 52,302,189    | 0        |               | 60,353,539    | 57,591,239           | 47,172,176        |
| E2       | 8       | 1.0000       | 4,050       |            |                     | 996,250       | 0        |               | 1,000,300     | 987,960              | 876,770           |
| E*       | 3,292   | 28,514.3703  | 55,868,590  |            |                     | 240,444,979   | 0        |               | 296,313,569   | 279,882,649          | 214,431,566       |
| F1       | 700     | 1,739.5955   | 59,919,850  |            |                     | 122,877,546   | 0        |               | 182,797,396   | 171,650,498          | 171,539,888       |
| F1       | 700     | 1,739.5955   | 59,919,850  |            |                     | 122,877,546   | 0        |               | 182,797,396   | 171,650,498          | 171,539,888       |
| F2       | 76      | 890.2933     | 4,628,570   |            |                     | 9,496,450     | 0        | 14,810,160    | 28,935,180    | 28,496,330           | 28,496,330        |
| F2L      | 2       | 16.4410      | 173,430     |            |                     | 0             | 0        |               | 173,430       | 113,690              | 113,690           |
| F2       | 78      | 906.7343     | 4,802,000   |            |                     | 9,496,450     | 0        | 14,810,160    | 29,108,610    | 28,610,020           | 28,610,020        |
| F*       | 778     | 2,646.3298   | 64,721,850  |            |                     | 132,373,996   | 0        | 14,810,160    | 211,906,006   | 200,260,518          | 200,149,908       |
| G1       | 394,809 | 0.0000       | 0           |            |                     | 0             | 0        | 2,262,521,300 | 2,262,521,300 | 2,179,535,490        | 2,177,404,800     |
| G1C      | 33      | 0.0000       | 0           |            |                     | 0             | 0        | 37,197,520    | 37,197,520    | 33,122,550           | 32,969,450        |
| G*       | 394,842 | 0.0000       | 0           |            |                     | 0             | 0        | 2,299,718,820 | 2,299,718,820 | 2,212,658,040        | 2,210,374,250     |
| J2       | 9       | 27.3680      | 144,560     |            |                     | 0             | 0        | 2,528,050     | 2,672,610     | 2,671,410            | 2,546,410         |
| J3       | 40      | 6.8157       | 148,390     |            |                     | 156,650       | 0        | 57,216,090    | 57,521,130    | 57,497,080           | 56,997,080        |
| J3A      | 5       | 0.0000       | 0           |            |                     | 0             | 0        | 364,700       | 364,700       | 364,700              | 364,700           |
| J4       | 52      | 44.6448      | 413,130     |            |                     | 138,350       | 0        | 6,605,990     | 7,157,470     | 7,071,860            | 6,296,370         |
| J4A      | 1       | 0.0000       | 0           |            |                     | 0             | 0        | 8,260         | 8,260         | 8,260                | 0                 |
| J5       | 21      | 12.1740      | 119,050     |            |                     | 15,160        | 0        | 32,772,240    | 32,906,450    | 32,889,000           | 32,800,000        |
| J5A      | 4       | 0.0000       | 0           |            |                     | 0             | 0        | 84,480        | 84,480        | 84,480               | 48,480            |
| J6       | 2,071   | 355.8330     | 1,371,560   |            |                     | 71,260        | 0        | 743,278,500   | 744,721,320   | 744,650,160          | 723,828,200       |
| J6A      | 293     | 0.0000       | 0           |            |                     | 0             | 0        | 324,130,170   | 324,130,170   | 324,130,170          | 317,325,310       |
| J7       | 7       | 0.0000       | 0           |            |                     | 0             | 0        | 10,288,500    | 10,288,500    | 10,288,500           | 9,761,270         |
| J8       | 18      | 3.0500       | 39,030      |            |                     | 0             | 0        | 7,187,480     | 7,226,510     | 7,211,890            | 7,096,190         |
| J8A      | 2       | 0.0000       | 0           |            |                     | 0             | 0        | 359,190       | 359,190       | 359,190              | 359,190           |



| Cat Code | Items   | Acres        | Land        | Ag/Timber  | Productivity Market | Improvements  | Personal    | Mineral       | Total Market  | Total Market Taxable | Total Net Taxable |
|----------|---------|--------------|-------------|------------|---------------------|---------------|-------------|---------------|---------------|----------------------|-------------------|
| J*       | 2,523   | 449,8855     | 2,235,720   |            |                     | 381,420       | 0           | 1,184,823,650 | 1,187,440,790 | 1,187,226,700        | 1,157,423,200     |
| L1       | 721     | 0.0000       | 0           |            |                     | 0             | 76,362,630  |               | 76,362,630    | 76,362,630           | 51,187,510        |
| L1J      | 1       | 0.0000       | 0           |            |                     | 0             | 500         |               | 500           | 500                  | 0                 |
| L1       | 722     | 0.0000       | 0           |            |                     | 0             | 76,363,130  |               | 76,363,130    | 76,363,130           | 51,187,510        |
| L2A      | 35      | 0.0000       | 0           |            |                     | 0             | 0           | 13,388,700    | 13,388,700    | 13,388,700           | 12,357,347        |
| L2B      | 4       | 0.0000       | 0           |            |                     | 0             | 0           | 468,400       | 468,400       | 468,400              | 195,430           |
| L2C      | 58      | 0.0000       | 0           |            |                     | 0             | 0           | 25,007,880    | 25,007,880    | 25,007,880           | 23,318,957        |
| L2D      | 40      | 0.0000       | 0           |            |                     | 0             | 0           | 3,232,780     | 3,232,780     | 3,232,780            | 3,070,727         |
| L2F      | 3       | 0.0000       | 0           |            |                     | 0             | 0           | 4,480,890     | 4,480,890     | 4,480,890            | 4,205,100         |
| L2G      | 200     | 0.0000       | 0           |            |                     | 0             | 0           | 559,888,280   | 559,888,280   | 559,888,280          | 400,296,420       |
| L2H      | 31      | 0.0000       | 0           |            |                     | 0             | 0           | 2,287,030     | 2,287,030     | 2,287,030            | 1,621,380         |
| L2J      | 87      | 0.0000       | 0           |            |                     | 0             | 0           | 3,129,610     | 3,129,610     | 3,129,610            | 2,280,050         |
| L2L      | 2       | 0.0000       | 0           |            |                     | 0             | 0           | 127,340       | 127,340       | 127,340              | 108,191           |
| L2M      | 64      | 0.0000       | 0           |            |                     | 0             | 0           | 13,912,090    | 13,912,090    | 13,912,090           | 11,517,608        |
| L2O      | 31      | 0.0000       | 0           |            |                     | 0             | 0           | 508,350       | 508,350       | 508,350              | 26,050            |
| L2P      | 57      | 0.0000       | 0           |            |                     | 0             | 0           | 4,809,250     | 4,809,250     | 4,809,250            | 1,002,070         |
| L2Q      | 61      | 0.0000       | 0           |            |                     | 0             | 0           | 6,290,100     | 6,290,100     | 6,290,100            | 1,724,340         |
| L2       | 673     | 0.0000       | 0           |            |                     | 0             | 0           | 637,530,700   | 637,530,700   | 637,530,700          | 461,723,670       |
| L*       | 1,395   | 0.0000       | 0           |            |                     | 0             | 76,363,130  | 637,530,700   | 713,893,830   | 713,893,830          | 512,911,180       |
| M1       | 1,827   | 0.0000       | 0           |            |                     | 81,110,870    | 27,197,040  |               | 108,307,910   | 86,710,450           | 66,278,720        |
| M*       | 1,827   | 0.0000       | 0           |            |                     | 81,110,870    | 27,197,040  |               | 108,307,910   | 86,710,450           | 66,278,720        |
| O        | 17      | 16.3218      | 497,630     |            |                     | 81,360        | 0           |               | 578,990       | 419,050              | 419,050           |
| O*       | 17      | 16.3218      | 497,630     |            |                     | 81,360        | 0           |               | 578,990       | 419,050              | 419,050           |
| S        | 16      | 0.0000       | 0           |            |                     | 0             | 10,948,870  |               | 10,948,870    | 10,948,870           | 10,948,870        |
| S*       | 16      | 0.0000       | 0           |            |                     | 0             | 10,948,870  |               | 10,948,870    | 10,948,870           | 10,948,870        |
| X4       | 3       | 0.8503       | 157,810     |            |                     | 71,920        | 0           |               | 229,730       | 229,730              | 0                 |
| XF       | 3       | 0.3841       | 225,020     |            |                     | 214,510       | 0           |               | 439,530       | 439,530              | 0                 |
| XG       | 19      | 26.0511      | 449,790     |            |                     | 1,059,060     | 0           |               | 1,508,850     | 1,508,850            | 0                 |
| XI       | 4       | 500.4440     | 773,690     |            |                     | 427,030       | 0           |               | 1,200,720     | 1,200,720            | 0                 |
| XL       | 10      | 21.6164      | 481,080     |            |                     | 17,410        | 0           |               | 498,490       | 498,490              | 0                 |
| XL1      | 8       | 0.0000       | 0           |            |                     | 0             | 352,470     |               | 352,470       | 352,470              | 0                 |
| XN       | 5       | 0.0000       | 0           |            |                     | 0             | 674,550     |               | 674,550       | 674,550              | 0                 |
| XP       | 1       | 0.0000       | 0           |            |                     | 0             | 9,500       |               | 9,500         | 9,500                | 0                 |
| XPS      | 1       | 5.3330       | 79,550      |            |                     | 493,660       | 0           |               | 573,210       | 573,210              | 0                 |
| XR       | 43      | 4,888.5301   | 9,209,800   |            |                     | 2,187,410     | 0           |               | 11,397,210    | 11,397,210           | 0                 |
| XU       | 1       | 0.0000       | 0           |            |                     | 0             | 0           | 238,000       | 238,000       | 238,000              | 0                 |
| XV       | 3,025   | 7,660.1640   | 48,622,000  |            |                     | 182,006,530   | 389,390     | 3,232,980     | 234,250,900   | 234,250,900          | 0                 |
| XVX      | 1       | 0.0890       | 950         |            |                     | 0             | 0           |               | 950           | 950                  | 0                 |
| X*       | 3,124   | 13,103.4620  | 59,999,690  |            |                     | 186,477,530   | 1,425,910   | 3,470,980     | 251,374,110   | 251,374,110          | 0                 |
| TOTAL:   | 429,412 | 516,284.3698 | 554,058,250 | 64,657,490 | 1,283,075,000       | 1,721,698,609 | 116,906,790 | 4,140,354,310 | 7,816,092,959 | 6,332,255,400        | 5,460,369,467     |





**COMPTROLLER OF PUBLIC ACCOUNTS**  
**Property Tax Assistance Division**  
**P.O. Box 13528**  
**Austin, Texas 78711-3528**

**TEXAS COMPTROLLER OF PUBLIC ACCOUNTS**  
**CERTIFICATION OF RAILROAD ROLLING STOCK**

Pursuant to the requirements of Tax Code Section 24.38, and on behalf of the Comptroller of Public Accounts, I hereby certify to the assessor-collector for each county in which a railroad operates the amount of the market value of each owner's rolling stock apportioned to the county, and the owner's name and address, as set forth in Attachment A, which is incorporated and made a part of this document.

Signed this 24th day of July, 2026.

**Lisa Craven**  
Deputy Comptroller of Public Accounts

# RAILROAD ROLLING STOCK

## Panola County

### TEXAS COMPTROLLER OF PUBLIC ACCOUNTS PROPERTY TAX ASSISTANCE DIVISION

January 1, 2026

| Name of Taxpayer     | Headquarter<br>County | Address             | City       | State | Zip Code   | Rolling Stock<br>County Market<br>Value |
|----------------------|-----------------------|---------------------|------------|-------|------------|-----------------------------------------|
| BNSF Railway Company | Tarrant               | 2500 Lou Menk Drive | Fort Worth | Texas | 76131-2828 | 7,871,704                               |

# County Of Panola

HOLLY GIBBS

TAX ASSESSOR - COLLECTOR

PANOLA COUNTY COURTHOUSE

110 S. SYCAMORE, ROOM 211

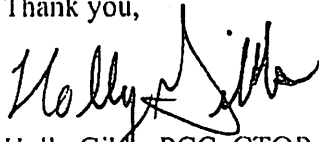
CARTHAGE, TEXAS 75633

(903) 693-0340

July 7, 2026

In keeping with provisions of Section 26.04 of the Texas Property Tax Code, I, Holly Gibbs, Tax Assessor-Collector for Panola County & Panola County Special, do hereby certify to the Governing Body the Estimated Collections Rate for the period from July 1, 2026 to June 30, 2027 to be 97%.

Thank you,



Holly Gibbs PCC, CTOP, PCAC  
Tax Assessor-Collector

