

2026 CERTIFIED TOTALS

Property Count: 1,196

10 - CITY OF QUEEN CITY
ARB Approved Totals

7/22/2026

4:30:23PM

Land		Value			
Homesite:		5,817,210			
Non Homesite:		8,745,500			
Ag Market:		1,368,880			
Timber Market:		3,291,980	Total Land	(+)	19,223,570
Improvement		Value			
Homesite:		48,388,510			
Non Homesite:		58,183,195	Total Improvements	(+)	106,571,705
Non Real		Count	Value		
Personal Property:	178		11,693,034		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					11,693,034
					137,488,309
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,660,860	0			
Ag Use:	25,780	0	Productivity Loss	(-)	4,514,130
Timber Use:	120,950	0	Appraised Value	=	132,974,179
Productivity Loss:	4,514,130	0			
			Homestead Cap	(-)	1,053,427
			23.231 Cap	(-)	2,905,811
			Assessed Value	=	129,014,941
			Total Exemptions Amount (Breakdown on Next Page)	(-)	37,068,477
			Net Taxable	=	91,946,464

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 646,356.06 = 91,946,464 * (0.702970 / 100)

Certified Estimate of Market Value: 137,488,309
 Certified Estimate of Taxable Value: 91,946,464

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

CASS County

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Effective Rate Assumption

7/22/2026

4:31:40PM

New Value

TOTAL NEW VALUE MARKET:	\$1,525,270
TOTAL NEW VALUE TAXABLE:	\$1,525,270

New Exemptions

Exemption	Description	Count	2025 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, r	3		\$261,710
ABSOLUTE EXEMPTIONS VALUE LOSS				\$261,710

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	128	\$1,856,354
145D	11.145 (d) Multiple Situs, Leases	10	\$661,260
145F	11.145 (f) Single Situs, Related Business Entity	6	\$165,050
DP	Disability	1	\$15,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	1	\$12,000
OV65	Over 65	11	\$147,500
PARTIAL EXEMPTIONS VALUE LOSS		158	\$2,867,164
NEW EXEMPTIONS VALUE LOSS			\$3,128,874

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$3,128,874
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New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
281	\$145,006	\$3,607	\$141,399

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
278	\$145,506	\$3,646	\$141,860

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
281	\$130,360	\$0	\$130,360

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
278	\$131,230	\$0	\$131,230

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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CASS County

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Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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CASS COUNTY APPRAISAL DISTRICT

502 N. MAIN ST
LINDEN, TEXAS 75563

PROPERTY TAX CODE SECTION 26.01(A)

STATE OF TEXAS
COUNTY OF CASS

**CERTIFICATION OF THE 2026 APPRAISAL ROLL VALUES FOR
CITY OF QUEEN CITY**

I, Lacy Hicks, Chief Appraiser for the Cass County Appraisal District, solemnly Swear that the below listing is the portion of the approved Appraisal Roll Values of the Cass County Appraisal District, which includes property taxable by CITY OF QUEEN CITY.

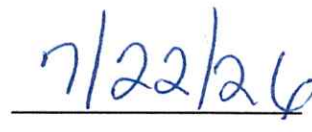
TOTAL APPRAISED: \$ 132,974,179

NET TAXABLE VALUE: \$ 91,946,464

UNCERTIFIED APPRAISED VALUES: \$ 0



Lacy Hicks, Chief Appraiser



Date

Received by

Date



CITY OF QUEEN CITY, TEXAS

601 Loop 236/ PO Box 301: Queen City, TX 75572 | P: 903-796-7986 | F: 855-330-1186

June 22, 2026

Angela Young

Cass County Tax Office

Please be advised:

The City of Queen City will not have a Debt Service/ I&S Rate for FY 2026-2027.

Respectfully,

Amanda Wiley

City Secretary

For Entity : CITY OF QUEEN CITY

Year: 2026

State Code: <ALL>

Owner ID Taxpayer Name

Owner ID	Taxpayer Name	Market Value	Taxable Value
733681	UNION PACIFIC RAILROAD CO	\$2,415,800	\$2,290,800
748925	DELS ARMO III LLC	\$1,842,760	\$1,842,760
736223	GWQC LLC	\$1,778,793	\$1,778,793
741206	SONIN BEAKO LLC	\$1,494,890	\$1,369,890
743607	GETTY LEASING, INC	\$1,359,820	\$1,359,820
743643	NNN REIT, LP	\$1,265,850	\$1,265,850
45240	ATTIC THE MINI STORAGES	\$1,199,260	\$1,199,260
713417	AEP SOUTHWESTERN ELEC POWER CO	\$1,285,830	\$1,160,830
15016	RUNNELS JAMES D & REGINA	\$1,302,470	\$1,106,691
724470	NUTTCO LLC	\$1,175,850	\$978,241

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Autos:	0		0	Total Non Real	(+)
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Total Productivity Market:	4,660,860		0		
Ag Use:	25,780		0	Productivity Loss	(-)
Timber Use:	120,950		0	Appraised Value	=
Productivity Loss:	4,514,130		0		132,974,179
				Homestead Cap	(-)
				23.231 Cap	(-)
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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	142	0	2,578,104	2,578,104
145D	10	0	661,260	661,260
145D1	8	0	529,052	529,052
145F	10	0	516,369	516,369
DP	7	102,470	0	102,470
DV3	1	0	10,000	10,000
DV4	8	0	96,000	96,000
DV4S	2	0	16,130	16,130
DVHS	8	0	1,943,447	1,943,447
DVHSS	1	0	147,350	147,350
EX-XG	2	0	174,117	174,117
EX-XN	1	0	0	0
EX-XR	1	0	8,600	8,600
EX-XV	65	0	28,246,677	28,246,677
EX-XV (Prorated)	3	0	64,671	64,671
OV65	137	1,959,230	0	1,959,230
OV65S	1	15,000	0	15,000
Totals		2,076,700	34,991,777	37,068,477

CASS County

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	544	409.9930	\$760,010	\$59,142,766	\$53,781,898
B	MULTIFAMILY RESIDENCE	15	0.2480	\$0	\$6,195,135	\$6,074,835
C1	VACANT LOTS AND LAND TRACTS	186	148.6648	\$0	\$2,588,280	\$2,447,773
D1	QUALIFIED OPEN-SPACE LAND	68	843.5068	\$0	\$4,660,860	\$146,730
D2	IMPROVEMENTS ON QUALIFIED OP	5		\$0	\$48,080	\$48,080
E	RURAL LAND, NON QUALIFIED OPE	41	94.5569	\$285,930	\$1,789,718	\$1,757,691
F1	COMMERCIAL REAL PROPERTY	79	64.7760	\$0	\$20,244,191	\$17,944,068
F2	INDUSTRIAL AND MANUFACTURIN	8	15.3750	\$0	\$1,280,340	\$1,280,340
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$282,560	\$157,560
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$1,321,110	\$1,160,830
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$105,920	\$4
J5	RAILROAD	2		\$0	\$2,415,800	\$2,290,800
J7	CABLE TELEVISION COMPANY	1		\$0	\$163,550	\$38,550
L1	COMMERCIAL PERSONAL PROPE	138		\$0	\$3,484,594	\$801,930
L2	INDUSTRIAL AND MANUFACTURIN	18		\$0	\$2,738,870	\$1,777,945
M1	TANGIBLE OTHER PERSONAL, MOB	55		\$479,330	\$2,079,830	\$1,784,790
O	RESIDENTIAL INVENTORY	4	1.4490	\$0	\$29,450	\$29,450
S	SPECIAL INVENTORY TAX	6		\$0	\$423,190	\$423,190
X	TOTALLY EXEMPT PROPERTY	71	236.1322	\$0	\$28,494,065	\$0
Totals			1,814.7017	\$1,525,270	\$137,488,309	\$91,946,464

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		4	2.4868	\$0	\$54,412	\$52,159
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	460	345.5883	\$760,010	\$56,305,554	\$51,257,915
A2	REAL, RESIDENTIAL, MOBILE HOME	35	29.5270	\$0	\$1,416,760	\$1,150,443
A3	REAL, RESIDENTIAL, AUX IMPROVEM	20	1.7193	\$0	\$646,980	\$608,128
A4	OTHER (BARNS-STG ON	46	23.5916	\$0	\$656,720	\$652,590
A5	A5	2	7.0800	\$0	\$62,340	\$60,663
B1	REAL, RESIDENTIAL, DUPLEXES	7	0.2480	\$0	\$2,276,884	\$2,266,727
B2	REAL, RESIDENTIAL, APARTMENTS	8		\$0	\$3,918,251	\$3,808,108
C1	REAL, VACANT PLATTED RESIDENTI	186	147.6648	\$0	\$2,566,500	\$2,425,993
C2	REAL, VACANT PLATTED COMMERCIAL	1	1.0000	\$0	\$21,780	\$21,780
D1	REAL, ACREAGE, RANGELAND	68	843.5068	\$0	\$4,660,860	\$146,730
D2	IMPROVEMENTS ON QUALIFIED AG	5		\$0	\$48,080	\$48,080
E		1	0.4477	\$0	\$2,228	\$0
E1	REAL, FARM/RANCH, HOUSE	3	3.0000	\$180,940	\$315,180	\$300,832
E2	REAL, FARM/RANCH, MOBILE HOME	5	14.3200	\$104,990	\$546,920	\$546,920
E3	REAL, FARM/RANCH, OTHER IMPROV	1	2.7000	\$0	\$145,560	\$130,109
E4	OTHER (BARNS-STG ON	11	20.8522	\$0	\$224,750	\$224,750
E5	RURAL LAND, NON QUALIFIED LAND	20	53.2370	\$0	\$555,080	\$555,080
F1	REAL, Commercial	79	64.7760	\$0	\$20,244,191	\$17,944,068
F2	REAL, Industrial	8	15.3750	\$0	\$1,280,340	\$1,280,340
J2	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$282,560	\$157,560
J3	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$1,321,110	\$1,160,830
J4	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$105,920	\$4
J5	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$2,415,800	\$2,290,800
J7	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$163,550	\$38,550
L1	TANGIBLE, PERSONAL PROPERTY, C	131		\$0	\$3,438,151	\$801,930
L13	LEASED VEHICLES & EQ	14		\$0	\$46,443	\$0
L2	TANGIBLE, PERSONAL PROPERTY, I	18		\$0	\$2,738,870	\$1,777,945
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DV3	1	0	10,000	10,000
DV4	8	0	96,000	96,000
DV4S	2	0	16,130	16,130
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DVHSS	1	0	147,350	147,350
EX-XG	2	0	174,117	174,117
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CITY OF QUEEN CITY, TEXAS

601 Loop 236/ PO Box 301: Queen City, TX 75572 | P: 903-796-7986 | F: 855-330-1186

June 22, 2026

Angela Young

Cass County Tax Office

Please be advised:

The City of Queen City will not have a Debt Service/ I&S Rate for FY 2026-2027.

Respectfully,

Amanda Wiley

City Secretary

CASS COUNTY - DISTRIBUTION REPORT
DEPOSIT DISTRIBUTION REPORT
From 10/01/2025 to 06/30/2026 INCLUDES AG ROLLBACK

tc298d.rdf v1.22
06/30/2026 17:51:10

Tax Unit: 36 Page: 1

Jurisdiction: 36 CITY OF QUEEN CITY

Year	Fund	Tax Rate	Levy Paid	Discount	Penalty & Interest	TIF Amount	Disburse Total	Attorney	Other Fees	Refund Amount	Payment Amount
2025	M & O	0.635396	530,738.81	0.00	3,212.16	0.00	533,950.97	238.90	0.00	0.00	534,189.87
	I & S	0.067574	56,443.95	0.00	341.61	0.00	56,785.56	0.00	0.00	0.00	56,785.56
	TOTAL	0.702970	587,182.76	0.00	3,708.49	0.00	590,891.25	238.90	0.00	0.00	591,130.15
2024	M & O	0.657061	7,171.59	0.00	1,797.87	0.00	8,969.46	1,781.38	0.00	0.00	10,750.84
	I & S	0.072929	795.99	0.00	199.56	0.00	995.55	0.00	0.00	0.00	995.55
	TOTAL	0.729990	7,967.58	0.00	1,997.43	0.00	9,965.01	1,781.38	0.00	0.00	11,746.39
2023	M & O	0.681740	5,252.79	0.00	1,900.19	0.00	7,152.98	1,599.36	0.00	0.00	8,752.34
	I & S	0.080431	619.72	0.00	224.19	0.00	843.91	0.00	0.00	0.00	843.91
	TOTAL	0.762171	5,872.51	0.00	2,124.38	0.00	7,996.89	1,599.36	0.00	0.00	9,596.25
2022	M & O	0.714936	4,269.03	0.00	2,094.40	0.00	6,363.43	1,432.40	0.00	0.00	7,795.83
	I & S	0.089716	535.71	0.00	262.82	0.00	798.53	0.00	0.00	0.00	798.53
	TOTAL	0.804652	4,804.74	0.00	2,357.22	0.00	7,161.96	1,432.40	0.00	0.00	8,594.36
2021	M & O	0.767635	4,089.14	0.00	2,505.03	0.00	6,594.17	1,479.83	0.00	0.00	8,074.00
	I & S	0.093695	499.09	0.00	305.78	0.00	804.87	0.00	0.00	0.00	804.87
	TOTAL	0.861330	4,588.23	0.00	2,810.81	0.00	7,399.04	1,479.83	0.00	0.00	8,878.87
2020	M & O	0.824857	2,320.53	0.00	1,687.56	0.00	4,008.09	904.75	0.00	0.00	4,912.84
	I & S	0.106145	298.62	0.00	217.15	0.00	515.77	0.00	0.00	0.00	515.77
	TOTAL	0.931002	2,619.15	0.00	1,904.71	0.00	4,523.86	904.75	0.00	0.00	5,428.61
2019	M & O	0.825651	3,236.36	0.00	2,729.09	0.00	5,965.45	1,349.98	0.00	0.00	7,315.43
	I & S	0.108592	425.62	0.00	358.92	0.00	784.54	0.00	0.00	0.00	784.54
	TOTAL	0.934243	3,661.98	0.00	3,088.01	0.00	6,749.99	1,349.98	0.00	0.00	8,099.97
2018	M & O	0.765348	2,018.75	0.00	1,930.39	0.00	3,949.14	901.90	0.00	0.00	4,851.04
	I & S	0.108594	286.45	0.00	273.90	0.00	560.35	0.00	0.00	0.00	560.35
	TOTAL	0.873942	2,305.20	0.00	2,204.29	0.00	4,509.49	901.90	0.00	0.00	5,411.39
2017	M & O	0.735874	1,847.78	0.00	2,004.81	0.00	3,852.59	887.07	0.00	0.00	4,739.66
	I & S	0.111296	279.48	0.00	303.24	0.00	582.72	0.00	0.00	0.00	582.72
	TOTAL	0.847170	2,127.26	0.00	2,308.05	0.00	4,435.31	887.07	0.00	0.00	5,322.38
2016	M & O	0.695903	1,099.22	0.00	1,321.31	0.00	2,420.53	566.89	0.00	0.00	2,987.42
	I & S	0.119006	187.98	0.00	225.96	0.00	413.94	0.00	0.00	0.00	413.94
	TOTAL	0.814909	1,287.20	0.00	1,547.27	0.00	2,834.47	566.89	0.00	0.00	3,401.36
2015	M & O	0.650522	901.99	0.00	1,189.33	0.00	2,091.32	528.81	0.00	0.00	2,620.13
	I & S	0.171930	238.38	0.00	314.33	0.00	552.71	0.00	0.00	0.00	552.71
	TOTAL	0.822452	1,140.37	0.00	1,503.66	0.00	2,644.03	528.81	0.00	0.00	3,172.84
2014	M & O	0.640012	659.27	0.00	962.55	0.00	1,621.82	412.69	0.00	0.00	2,034.51
	I & S	0.174268	179.52	0.00	262.09	0.00	441.61	0.00	0.00	0.00	441.61
	TOTAL	0.814280	838.79	0.00	1,224.64	0.00	2,063.43	412.69	0.00	0.00	2,476.12
2013	M & O	0.640120	694.85	0.00	1,097.86	0.00	1,792.71	464.51	0.00	0.00	2,257.22
	I & S	0.189186	205.36	0.00	324.47	0.00	529.83	0.00	0.00	0.00	529.83
	TOTAL	0.829306	900.21	0.00	1,422.33	0.00	2,322.54	464.51	0.00	0.00	2,787.05

CASS COUNTY - DISTRIBUTION REPORT
DEPOSIT DISTRIBUTION REPORT
From 10/01/2025 to 06/30/2026 INCLUDES AG ROLLBACKtcs298d.rdf v1.22
06/30/2026 17:51:10

Tax Unit: 36 Page: 2

Jurisdiction: 36 CITY OF QUEEN CITY

Year	Fund	Tax Rate	Levy Paid	Discount	Penalty & Interest	TIF Amount	Disburse Total	Attorney	Other Fees	Refund Amount	Payment Amount
2012	M & O	0.620466	670.17	0.00	1,139.28	0.00	1,809.45	471.47	0.00	0.00	2,280.92
	I & S	0.187874	202.92	0.00	344.97	0.00	547.89	0.00	0.00	0.00	547.89
	TOTAL	0.808340	873.09	0.00	1,484.25	0.00	2,357.34	471.47	0.00	0.00	2,828.81
2011	M & O	0.548543	616.35	0.00	1,121.76	0.00	1,738.11	419.20	0.00	0.00	2,157.31
	I & S	0.112957	126.92	0.00	230.99	0.00	357.91	0.00	0.00	0.00	357.91
	TOTAL	0.661500	743.27	0.00	1,352.75	0.00	2,096.02	419.20	0.00	0.00	2,515.22
2010	M & O	0.491951	495.81	0.00	961.87	0.00	1,457.68	356.08	0.00	0.00	1,813.76
	I & S	0.108909	109.76	0.00	212.94	0.00	322.70	0.00	0.00	0.00	322.70
	TOTAL	0.600860	605.57	0.00	1,174.81	0.00	1,780.38	356.08	0.00	0.00	2,136.46
2008	M & O	0.447397	361.00	0.00	786.98	0.00	1,147.98	289.33	0.00	0.00	1,437.31
	I & S	0.116403	93.92	0.00	204.75	0.00	298.67	0.00	0.00	0.00	298.67
	TOTAL	0.563800	454.92	0.00	991.73	0.00	1,446.65	289.33	0.00	0.00	1,735.98
2007	M & O	0.446500	321.44	0.00	739.30	0.00	1,060.74	273.35	0.00	0.00	1,334.09
	I & S	0.128800	92.72	0.00	213.27	0.00	305.99	0.00	0.00	0.00	305.99
	TOTAL	0.575300	414.16	0.00	952.57	0.00	1,366.73	273.35	0.00	0.00	1,640.08
2006	M & O	0.437793	140.37	0.00	339.69	0.00	480.06	123.98	0.00	0.00	604.04
	I & S	0.127515	40.88	0.00	98.94	0.00	139.82	0.00	0.00	0.00	139.82
	TOTAL	0.565308	181.25	0.00	438.63	0.00	619.88	123.98	0.00	0.00	743.86
2005	M & O	0.441932	204.56	0.00	518.91	0.00	723.47	198.05	0.00	0.00	921.52
	I & S	0.162979	75.43	0.00	191.36	0.00	266.79	0.00	0.00	0.00	266.79
	TOTAL	0.604911	279.99	0.00	710.27	0.00	990.26	198.05	0.00	0.00	1,188.31
ALL	M & O		567,109.81	0.00	30,040.34	0.00	597,150.15	14,679.93	0.00	0.00	611,830.08
ALL	I & S		61,738.42	0.00	5,111.24	0.00	66,849.66	0.00	0.00	0.00	66,849.66
ALL	TOTAL		628,848.23	0.00	35,306.30	0.00	664,154.53	14,679.93	0.00	0.00	678,834.46
DLQ	M & O		36,371.00	0.00	26,828.18	0.00	63,199.18	14,441.03	0.00	0.00	77,640.21
DLQ	I & S		5,294.47	0.00	4,769.63	0.00	10,064.10	0.00	0.00	0.00	10,064.10
DLQ	TOTAL		41,665.47	0.00	31,597.81	0.00	73,263.28	14,441.03	0.00	0.00	87,704.31
CURR	M & O		530,738.81	0.00	3,212.16	0.00	533,950.97	238.90	0.00	0.00	534,189.87
CURR	I & S		56,443.95	0.00	341.61	0.00	56,785.56	0.00	0.00	0.00	56,785.56
CURR	TOTAL		587,182.76	0.00	3,708.49	0.00	590,891.25	238.90	0.00	0.00	591,130.15

Request Seq: 5198431

CASS COUNTY

3 Year Collection Rate Report-Detail (Truth in Taxation)

Tax Units: ALL * Includes Attorney Fees: Yes

tnt_3yr_collect_rates.rdf v1.4
07/15/2026 15:21:05

Tax Unit	Year	Current Year Levy Paid(October 1- June 30)	Delinquent Levy Paid(July 1- June 30)	Penalty & Interest Paid(July 1- June 30)	Attorney Fees* Paid(July 1- June 30)	Sum of Collections	Original Levy**	Collections Rate (Collections/Levy*100)
33 – CITY OF DOMINO								
	2025	3,177.23	1,471.72	227.17	110.60	4,986.72	4,716.77	105.72
	2024	3,213.70	1,190.77	311.19	179.13	4,894.79	0.00	N/A
	2023	1,512.55	1,847.09	103.37	54.99	3,518.00	0.00	N/A
34 – CITY HUGHES SPRINGS								
	2025	333,245.42	191,416.86	18,858.02	10,810.50	554,330.80	508,967.80	108.91
	2024	350,924.72	120,168.29	14,317.08	9,246.24	494,656.33	0.00	N/A
	2023	268,283.24	196,452.12	19,502.00	15,748.34	499,985.70	0.00	N/A
35 – CITY OF LINDEN								
	2025	822,519.23	299,941.65	19,594.64	8,777.47	1,150,832.99	1,163,794.10	98.89
	2024	817,752.77	228,396.31	18,795.46	11,253.01	1,076,197.55	0.00	N/A
	2023	660,804.56	254,052.39	17,728.37	9,827.57	942,412.89	0.00	N/A
36 – CITY OF QUEEN CITY								
	2025	438,533.15	197,267.31	37,230.62	16,181.05	689,212.13	619,041.57	111.34
	2024	480,403.36	125,345.85	13,512.94	6,875.51	626,137.66	0.00	N/A
	2023	382,636.99	181,446.25	10,628.12	5,025.22	579,736.58	0.00	N/A
40 – EMERGENCY SER DIST 1								
	2025	89,669.10	34,343.33	2,614.87	908.01	127,535.31	128,883.18	98.95
	2024	66,968.98	24,849.91	1,750.23	1,128.02	94,697.14	0.00	N/A
	2023	61,996.95	21,430.67	1,322.08	544.06	85,293.76	0.00	N/A
41 – EMERGENCY SER DIST 2								
	2025	318,905.53	439,032.77	7,856.97	3,409.22	769,204.49	774,305.69	99.34
	2024	455,485.47	56,941.23	5,213.33	2,656.64	520,296.67	0.00	N/A
	2023	146,756.91	236,352.28	5,044.43	2,412.84	390,566.46	0.00	N/A
42 – EMERGENCY SER DIST 3								
	2025	87,275.29	42,645.44	3,053.52	1,424.86	134,399.11	135,868.80	98.92
	2024	91,308.98	22,874.86	2,295.15	1,295.48	117,774.47	0.00	N/A
	2023	73,822.40	30,649.95	2,561.37	1,444.15	108,477.87	0.00	N/A

CASS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

Program Name : etr prior yr refunds v1.11
Report Date : 07/24/2026 01:14 PM

Request Sequence No. : 5206905 Tax Unit : 36 - CITY OF QUEEN CITY

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
19496	2024	36	-109.50	0.657061	0.072929	0.000000	-98.56	-10.94	0.00
782121	2024	36	-129.64	0.657061	0.072929	0.000000	-116.69	-12.95	0.00
TAX UNIT 36 TOTALS			-239.14				-215.25	-23.89	0.00

2025 CERTIFIED TOTALS**10 - CITY OF QUEEN CITY**

Property Count: 1,192

Grand Totals

7/23/2026

10:36:10AM

Land		Value			
Homesite:		5,397,640			
Non Homesite:		7,935,120			
Ag Market:		1,251,190			
Timber Market:		3,236,800	Total Land	(+)	17,820,750
Improvement		Value			
Homesite:		48,598,470			
Non Homesite:		54,631,542	Total Improvements	(+)	103,230,012
Non Real	Count	Value			
Personal Property:	179	10,952,947			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	10,952,947
			Market Value	=	132,003,709
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,487,990	0			
Ag Use:	22,200	0	Productivity Loss	(-)	4,350,360
Timber Use:	115,430	0	Appraised Value	=	127,653,349
Productivity Loss:	4,350,360	0			
			Homestead Cap	(-)	2,340,732
			23.231 Cap	(-)	4,440,691
			Assessed Value	=	120,871,926
			Total Exemptions Amount (Breakdown on Next Page)	(-)	31,917,792
			Net Taxable	=	88,954,134

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

625,320.88 = 88,954,134 * (0.702970 / 100)

Certified Estimate of Market Value: 131,666,480
 Certified Estimate of Taxable Value: 88,818,056

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 1,192

10 - CITY OF QUEEN CITY
Grand Totals

7/23/2026

10:36:37AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	7	102,294	0	102,294
DV4	7	0	84,000	84,000
DV4S	2	0	16,190	16,190
DVHS	9	0	1,927,213	1,927,213
DVHSS	2	0	244,790	244,790
EX-XG	2	0	180,761	180,761
EX-XG (Prorated)	1	0	239,058	239,058
EX-XL	1	0	187,524	187,524
EX-XN	1	0	0	0
EX-XR	1	0	8,000	8,000
EX-XV	65	0	26,865,145	26,865,145
EX366	31	0	30,697	30,697
OV65	142	2,017,120	0	2,017,120
OV65S	1	15,000	0	15,000
Totals		2,134,414	29,783,378	31,917,792

2025 CERTIFIED TOTALS**10 - CITY OF QUEEN CITY**

Property Count: 1,192

Grand Totals

7/23/2026 10:36:37AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	532	400.7214	\$63,720	\$57,673,864	\$50,934,390
B	MULTIFAMILY RESIDENCE	16	0.2480	\$0	\$5,877,892	\$5,549,172
C1	VACANT LOTS AND LAND TRACTS	192	145.4408	\$0	\$2,335,110	\$2,327,456
D1	QUALIFIED OPEN-SPACE LAND	76	834.2818	\$0	\$4,487,990	\$137,630
D2	IMPROVEMENTS ON QUALIFIED OP	5		\$0	\$48,460	\$48,460
E	RURAL LAND, NON QUALIFIED OPE	35	112.5190	\$30,760	\$1,337,170	\$1,281,039
F1	COMMERCIAL REAL PROPERTY	69	62.3595	\$0	\$18,007,288	\$15,580,982
F2	INDUSTRIAL AND MANUFACTURIN	7	15.3750	\$0	\$1,225,990	\$1,225,990
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$265,460	\$265,460
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$1,189,420	\$1,189,420
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$102,990	\$102,990
J5	RAILROAD	2		\$0	\$2,369,820	\$2,369,820
J7	CABLE TELEVISION COMPANY	1		\$0	\$154,240	\$154,240
L1	COMMERCIAL PERSONAL PROPE	112		\$0	\$3,224,360	\$3,224,360
L2	INDUSTRIAL AND MANUFACTURIN	18		\$0	\$2,563,750	\$2,563,750
M1	TANGIBLE OTHER PERSONAL, MOB	54		\$241,680	\$1,901,930	\$1,476,655
O	RESIDENTIAL INVENTORY	1	2.4900	\$0	\$37,020	\$37,020
S	SPECIAL INVENTORY TAX	7		\$0	\$485,300	\$485,300
X	TOTALLY EXEMPT PROPERTY	102	241.4282	\$0	\$28,715,655	\$0
Totals			1,814.8637	\$336,160	\$132,003,709	\$88,954,134

2025 CERTIFIED TOTALS

10 - CITY OF QUEEN CITY

Property Count: 1,192

Grand Totals

7/23/2026 10:36:37AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	461	347.9702	\$44,630	\$55,102,364	\$48,755,271
A2	REAL, RESIDENTIAL, MOBILE HOME	33	28.2040	\$6,590	\$1,400,260	\$1,030,576
A3	REAL, RESIDENTIAL, AUX IMPROVEM	11		\$0	\$588,590	\$570,412
A4	OTHER (BARNS-STG ON	35	17.4672	\$12,500	\$527,460	\$527,218
A5	A5	2	7.0800	\$0	\$55,190	\$50,913
B1	REAL, RESIDENTIAL, DUPLEXES	8	0.2480	\$0	\$2,337,442	\$2,306,944
B2	REAL, RESIDENTIAL, APARTMENTS	8		\$0	\$3,540,450	\$3,242,228
C1	REAL, VACANT PLATTED RESIDENTI	191	144.4238	\$0	\$2,313,030	\$2,305,376
C2	REAL, VACANT PLATTED COMMERCIAL	2	1.0170	\$0	\$22,080	\$22,080
D1	REAL, ACREAGE, RANGELAND	76	834.2818	\$0	\$4,487,990	\$137,630
D2	IMPROVEMENTS ON QUALIFIED AG	5		\$0	\$48,460	\$48,460
E1	REAL, FARM/RANCH, HOUSE	3	1.0000	\$0	\$155,130	\$140,739
E2	REAL, FARM/RANCH, MOBILE HOME	3	12.3950	\$0	\$330,630	\$330,630
E3	REAL, FARM/RANCH, OTHER IMPROV	2	2.7000	\$30,760	\$146,970	\$108,424
E4	OTHER (BARNS-STG ON	4	4.5690	\$0	\$38,240	\$38,240
E5	RURAL LAND, NON QUALIFIED LAND	23	91.8550	\$0	\$666,200	\$663,006
F1	REAL, Commercial	69	62.3595	\$0	\$18,007,288	\$15,580,982
F2	REAL, Industrial	7	15.3750	\$0	\$1,225,990	\$1,225,990
J2	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$265,460	\$265,460
J3	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$1,189,420	\$1,189,420
J4	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$102,990	\$102,990
J5	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$2,369,820	\$2,369,820
J7	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$154,240	\$154,240
L1	TANGIBLE, PERSONAL PROPERTY, C	111		\$0	\$3,177,807	\$3,177,807
L13	LEASED VEHICLES & EQ	6		\$0	\$46,553	\$46,553
L2	TANGIBLE, PERSONAL PROPERTY, I	18		\$0	\$2,563,750	\$2,563,750
M1	TANGIBLE OTHER PERSONAL, MOBI	54		\$241,680	\$1,901,930	\$1,476,655
O	DEVELOPER LAND INVENTORY	1	2.4900	\$0	\$37,020	\$37,020
S	SPECIAL INVENTORY	7		\$0	\$485,300	\$485,300
X	EXEMPT PROPERTY	102	241.4282	\$0	\$28,715,655	\$0
Totals			1,814.8637	\$336,160	\$132,003,709	\$88,954,134

2025 CERTIFIED TOTALS

Property Count: 1,192

10 - CITY OF QUEEN CITY

Effective Rate Assumption

7/23/2026 10:36:37AM

New Value

TOTAL NEW VALUE MARKET:	\$336,160
TOTAL NEW VALUE TAXABLE:	\$336,160

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	4	2024 Market Value	\$334,490
EX366	HB366 Exempt	4	2024 Market Value	\$37,370
ABSOLUTE EXEMPTIONS VALUE LOSS				\$371,860

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$15,000
DVHS	Disabled Veteran Homestead	2	\$185,847
OV65	Over 65	3	\$30,000
PARTIAL EXEMPTIONS VALUE LOSS			\$230,847
NEW EXEMPTIONS VALUE LOSS			\$602,707

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$602,707
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New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
284	\$140,212	\$7,992	\$132,220

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
282	\$140,434	\$8,048	\$132,386

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
284	\$123,685	\$0	\$123,685

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
282	\$125,045	\$0	\$125,045

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
16	\$1,377,866	\$732,503

2025 CERTIFIED TOTALS**10 - CITY OF QUEEN CITY
Uncontested Value**

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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