

CASS County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5,384

50 - EMS1
ARB Approved Totals

7/22/2026

4:30:23PM

Land		Value			
Homesite:		6,102,200			
Non Homesite:		17,607,262			
Ag Market:		20,269,568			
Timber Market:		179,792,077	Total Land	(+)	223,771,107
Improvement		Value			
Homesite:		62,416,400			
Non Homesite:		39,090,942	Total Improvements	(+)	101,507,342
Non Real		Count	Value		
Personal Property:	105		14,884,959		
Mineral Property:	3,159		3,512,242		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					18,397,201
					343,675,650
Ag	Non Exempt	Exempt			
Total Productivity Market:	200,061,645	0			
Ag Use:	504,784	0	Productivity Loss	(-)	188,062,266
Timber Use:	11,494,595	0	Appraised Value	=	155,613,384
Productivity Loss:	188,062,266	0			
			Homestead Cap	(-)	1,518,573
			23.231 Cap	(-)	619,377
			Assessed Value	=	153,475,434
			Total Exemptions Amount (Breakdown on Next Page)	(-)	20,004,561
			Net Taxable	=	133,470,873

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 133,470.87 = 133,470,873 * (0.100000 / 100)

Certified Estimate of Market Value: 343,675,650
 Certified Estimate of Taxable Value: 133,470,873

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

CASS County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5,384

50 - EMS1
Effective Rate Assumption

7/22/2026 4:31:40PM

New Value

TOTAL NEW VALUE MARKET:	\$5,139,630
TOTAL NEW VALUE TAXABLE:	\$4,890,210

New Exemptions

Exemption	Description	Count	2025 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, r	3		\$221,420
ABSOLUTE EXEMPTIONS VALUE LOSS				\$221,420
Exemption	Description	Count		Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	56		\$1,054,180
145D	11.145 (d) Multiple Situs, Leases	3		\$22,219
145F	11.145 (f) Single Situs, Related Business Entity	3		\$125,000
DV2	Disabled Veterans 30% - 49%	1		\$12,000
DV4	Disabled Veterans 70% - 100%	2		\$24,000
DVHS	Disabled Veteran Homestead	3		\$583,780
PARTIAL EXEMPTIONS VALUE LOSS				\$1,821,179
NEW EXEMPTIONS VALUE LOSS				\$2,042,599

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$2,042,599

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
306	\$179,045	\$4,798	\$174,247

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
5	\$176,328	\$0	\$176,328

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
306	\$147,645	\$0	\$147,645

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
5	\$145,470	\$0	\$145,470

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
-------------------------------	--------------------	------------------

CASS County

2026 CERTIFIED TOTALS

As of Certification

50 - EMSI
Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------

CASS COUNTY APPRAISAL DISTRICT
502 N. MAIN ST
LINDEN, TEXAS 75563

PROPERTY TAX CODE SECTION 26.01(A)

STATE OF TEXAS
COUNTY OF CASS

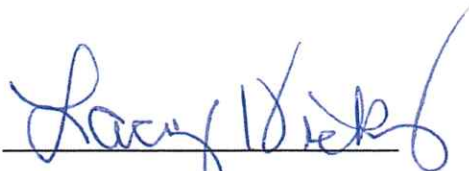
**CERTIFICATION OF THE 2026 APPRAISAL ROLL VALUES FOR
EMERGENCY SERVICE DIST #1**

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 ESD #1.

TOTAL APPRAISED: \$ 155,613,384

NET TAXABLE VALUE: \$ 133,470,873

UNCERTIFIED APPRAISED VALUES: \$ 0



Lacy Hicks, Chief Appraiser



Date

Received by

Date

CASS County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5,384

50 - EMS1
Grand Totals

7/22/2026

4:30:23PM

Land		Value			
Homesite:		6,102,200			
Non Homesite:		17,607,262			
Ag Market:		20,269,568			
Timber Market:		179,792,077	Total Land	(+)	223,771,107
Improvement		Value			
Homesite:		62,416,400			
Non Homesite:		39,090,942	Total Improvements	(+)	101,507,342
Non Real		Count	Value		
Personal Property:	105		14,884,959		
Mineral Property:	3,159		3,512,242		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	18,397,201
					343,675,650
Ag	Non Exempt	Exempt			
Total Productivity Market:	200,061,645	0			
Ag Use:	504,784	0	Productivity Loss	(-)	188,062,266
Timber Use:	11,494,595	0	Appraised Value	=	155,613,384
Productivity Loss:	188,062,266	0			
			Homestead Cap	(-)	1,518,573
			23.231 Cap	(-)	619,377
			Assessed Value	=	153,475,434
			Total Exemptions Amount (Breakdown on Next Page)	(-)	20,004,561
			Net Taxable	=	133,470,873

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 133,470.87 = 133,470,873 * (0.100000 / 100)

Certified Estimate of Market Value: 343,675,650
 Certified Estimate of Taxable Value: 133,470,873

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

For Entity : EMS1

Year: 2026

State Code: <ALL>

Owner ID Taxpayer Name

Market Value

Taxable Value

750997	GULF SOUTH PIPELINE COMPANY LLC	\$8,223,490	\$8,098,490
724581	YOUNGBLOOD THOMAS P & JULIET	\$3,614,390	\$2,692,340
720043	MIDCONTINENT EXPRESS	\$2,751,880	\$2,626,880
34892	PRINCE SCOTTY C	\$14,380,848	\$1,384,915
31711	SHELTON RANDALL W & LANI B	\$2,848,050	\$1,032,638
47355	TERRY STEVEN WAYNE	\$1,481,180	\$1,013,870
33679	TERRY LESLIE RAY & SUZANNE	\$2,224,390	\$897,553
731374	FIA TIMBER GROWTH AND VALUE ARKANSAS LLC	\$8,142,600	\$884,120
46095	BYERLEY DAVID P & LOU ANGELA F	\$837,210	\$837,210
744601	WHATLEY ENTERPRISES LLC	\$3,675,820	\$834,250

CASS County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5,384

50 - EMS1
Grand Totals

7/22/2026

4:31:40PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	70	0	1,456,519	1,456,519
145D	3	0	22,219	22,219
145D1	25	0	822,176	822,176
145F	6	0	342,997	342,997
DV1	2	0	10,000	10,000
DV2	2	0	24,000	24,000
DV3	3	0	32,000	32,000
DV4	27	0	280,710	280,710
DVHS	13	0	2,913,107	2,913,107
DVHSS	1	0	86,600	86,600
EX-XG	1	0	391,400	391,400
EX-XR	4	0	222,508	222,508
EX-XV	32	0	13,274,114	13,274,114
EX-XV (Prorated)	1	0	20,005	20,005
EX366	470	0	106,206	106,206
Totals		0	20,004,561	20,004,561

CASS County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5,384

50 - EMS1
Grand Totals

7/22/2026 4:31:40PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	21	30.6705	\$3,860	\$1,379,325	\$1,331,237
C1	VACANT LOTS AND LAND TRACTS	4	6.4330	\$0	\$90,690	\$68,140
D1	QUALIFIED OPEN-SPACE LAND	1,153	48,224.8300	\$0	\$200,061,645	\$11,952,062
D2	IMPROVEMENTS ON QUALIFIED OP	101		\$78,890	\$1,910,690	\$1,910,690
E	RURAL LAND, NON QUALIFIED OPE	961	3,473.9357	\$3,510,330	\$98,435,384	\$93,647,711
F1	COMMERCIAL REAL PROPERTY	8	2.5343	\$0	\$632,741	\$494,379
F2	INDUSTRIAL AND MANUFACTURIN	2	15.0000	\$0	\$114,700	\$114,700
G1	OIL AND GAS	3,156		\$0	\$3,506,779	\$3,366,157
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$51,410	\$0
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$848,180	\$598,180
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$122,710	\$735
J6	PIPELAND COMPANY	20		\$0	\$11,124,190	\$10,725,399
L1	COMMERCIAL PERSONAL PROPE	61		\$0	\$2,030,309	\$828,910
L2	INDUSTRIAL AND MANUFACTURIN	17		\$0	\$677,520	\$57,184
M1	TANGIBLE OTHER PERSONAL, MOB	164		\$1,546,550	\$8,781,350	\$8,375,389
X	TOTALLY EXEMPT PROPERTY	38	133.8042	\$0	\$13,908,027	\$0
Totals			51,887.2077	\$5,139,630	\$343,675,650	\$133,470,873

CASS County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5,384

50 - EMS1
Grand Totals

7/22/2026 4:31:40PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	1	0.5945	\$0	\$6,355	\$6,355
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	13	18.0260	\$3,860	\$1,069,920	\$1,035,282
A2 REAL, RESIDENTIAL, MOBILE HOME	4	7.5200	\$0	\$131,100	\$131,100
A3 REAL, RESIDENTIAL, AUX IMPROVEM	2	3.0000	\$0	\$141,360	\$127,910
A4 OTHER (BARN-S-STG ON	3	1.5300	\$0	\$30,590	\$30,590
C1 REAL, VACANT PLATTED RESIDENTI	2	1.4330	\$0	\$10,540	\$10,540
C3 REAL, VACANT PLATTED RURAL OR I	2	5.0000	\$0	\$80,150	\$57,600
D1 REAL, ACREAGE, RANGELAND	1,154	48,248.4950	\$0	\$200,156,810	\$12,047,227
D2 IMPROVEMENTS ON QUALIFIED AG	101		\$78,890	\$1,910,690	\$1,910,690
E1 REAL, FARM/RANCH, HOUSE	402	1,007.6923	\$2,794,300	\$71,994,482	\$68,398,920
E2 REAL, FARM/RANCH, MOBILE HOME	161	314.7156	\$391,620	\$10,366,380	\$9,407,237
E3 REAL, FARM/RANCH, OTHER IMPROV	27	11.3620	\$37,930	\$2,095,130	\$1,942,362
E4 OTHER (BARN-S-STG ON	173	376.9829	\$286,480	\$4,079,840	\$4,025,968
E5 RURAL LAND, NON QUALIFIED LAND	267	1,739.5179	\$0	\$9,804,387	\$9,778,059
F1 REAL, Commercial	8	2.5343	\$0	\$632,741	\$494,379
F2 REAL, Industrial	2	15.0000	\$0	\$114,700	\$114,700
G1 OIL AND GAS	3,156		\$0	\$3,506,779	\$3,366,157
J2 REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$51,410	\$0
J3 REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$848,180	\$598,180
J4 REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$122,710	\$735
J6 REAL & TANGIBLE PERSONAL, UTIL	20		\$0	\$11,124,190	\$10,725,399
L1 TANGIBLE, PERSONAL PROPERTY, C	60		\$0	\$1,939,099	\$828,910
L13 LEASED VEHICLES & EQ	5		\$0	\$91,210	\$0
L2 TANGIBLE, PERSONAL PROPERTY, I	17		\$0	\$677,520	\$57,184
M1 TANGIBLE OTHER PERSONAL, MOBI	164		\$1,546,550	\$8,781,350	\$8,375,389
X EXEMPT PROPERTY	38	133.8042	\$0	\$13,908,027	\$0
Totals		51,887.2077	\$5,139,630	\$343,675,650	\$133,470,873

CASS County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5,384

50 - EMS1
ARB Approved Totals

7/22/2026

4:31:40PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	70	0	1,456,519	1,456,519
145D	3	0	22,219	22,219
145D1	25	0	822,176	822,176
145F	6	0	342,997	342,997
DV1	2	0	10,000	10,000
DV2	2	0	24,000	24,000
DV3	3	0	32,000	32,000
DV4	27	0	280,710	280,710
DVHS	13	0	2,913,107	2,913,107
DVHSS	1	0	86,600	86,600
EX-XG	1	0	391,400	391,400
EX-XR	4	0	222,508	222,508
EX-XV	32	0	13,274,114	13,274,114
EX-XV (Prorated)	1	0	20,005	20,005
EX366	470	0	106,206	106,206
Totals		0	20,004,561	20,004,561

CASS County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5,384

50 - EMS1
ARB Approved Totals

7/22/2026 4:31:40PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	21	30.6705	\$3,860	\$1,379,325	\$1,331,237
C1	VACANT LOTS AND LAND TRACTS	4	6.4330	\$0	\$90,690	\$68,140
D1	QUALIFIED OPEN-SPACE LAND	1,153	48,224.8300	\$0	\$200,061,645	\$11,952,062
D2	IMPROVEMENTS ON QUALIFIED OP	101		\$78,890	\$1,910,690	\$1,910,690
E	RURAL LAND, NON QUALIFIED OPE	961	3,473.9357	\$3,510,330	\$98,435,384	\$93,647,711
F1	COMMERCIAL REAL PROPERTY	8	2.5343	\$0	\$632,741	\$494,379
F2	INDUSTRIAL AND MANUFACTURIN	2	15.0000	\$0	\$114,700	\$114,700
G1	OIL AND GAS	3,156		\$0	\$3,506,779	\$3,366,157
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$51,410	\$0
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$848,180	\$598,180
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$122,710	\$735
J6	PIPELAND COMPANY	20		\$0	\$11,124,190	\$10,725,399
L1	COMMERCIAL PERSONAL PROPE	61		\$0	\$2,030,309	\$828,910
L2	INDUSTRIAL AND MANUFACTURIN	17		\$0	\$677,520	\$57,184
M1	TANGIBLE OTHER PERSONAL, MOB	164		\$1,546,550	\$8,781,350	\$8,375,389
X	TOTALLY EXEMPT PROPERTY	38	133.8042	\$0	\$13,908,027	\$0
	Totals		51,887.2077	\$5,139,630	\$343,675,650	\$133,470,873

CASS County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5,384

50 - EMSI
ARB Approved Totals

7/22/2026 4:31:40PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	1	0.5945	\$0	\$6,355	\$6,355
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	13	18.0260	\$3,860	\$1,069,920	\$1,035,282
A2 REAL, RESIDENTIAL, MOBILE HOME	4	7.5200	\$0	\$131,100	\$131,100
A3 REAL, RESIDENTIAL, AUX IMPROVEM	2	3.0000	\$0	\$141,360	\$127,910
A4 OTHER (BARN-STS ON	3	1.5300	\$0	\$30,590	\$30,590
C1 REAL, VACANT PLATTED RESIDENTI	2	1.4330	\$0	\$10,540	\$10,540
C3 REAL, VACANT PLATTED RURAL OR I	2	5.0000	\$0	\$80,150	\$57,600
D1 REAL, ACREAGE, RANGELAND	1,154	48,248.4950	\$0	\$200,156,810	\$12,047,227
D2 IMPROVEMENTS ON QUALIFIED AG	101		\$78,890	\$1,910,690	\$1,910,690
E1 REAL, FARM/RANCH, HOUSE	402	1,007.6923	\$2,794,300	\$71,994,482	\$68,398,920
E2 REAL, FARM/RANCH, MOBILE HOME	161	314.7156	\$391,620	\$10,366,380	\$9,407,237
E3 REAL, FARM/RANCH, OTHER IMPROV	27	11.3620	\$37,930	\$2,095,130	\$1,942,362
E4 OTHER (BARN-STS ON	173	376.9829	\$286,480	\$4,079,840	\$4,025,968
E5 RURAL LAND, NON QUALIFIED LAND	267	1,739.5179	\$0	\$9,804,387	\$9,778,059
F1 REAL, Commercial	8	2.5343	\$0	\$632,741	\$494,379
F2 REAL, Industrial	2	15.0000	\$0	\$114,700	\$114,700
G1 OIL AND GAS	3,156		\$0	\$3,506,779	\$3,366,157
J2 REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$51,410	\$0
J3 REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$848,180	\$598,180
J4 REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$122,710	\$735
J6 REAL & TANGIBLE PERSONAL, UTIL	20		\$0	\$11,124,190	\$10,725,399
L1 TANGIBLE, PERSONAL PROPERTY, C	60		\$0	\$1,939,099	\$828,910
L13 LEASED VEHICLES & EQ	5		\$0	\$91,210	\$0
L2 TANGIBLE, PERSONAL PROPERTY, I	17		\$0	\$677,520	\$57,184
M1 TANGIBLE OTHER PERSONAL, MOBI	164		\$1,546,550	\$8,781,350	\$8,375,389
X EXEMPT PROPERTY	38	133.8042	\$0	\$13,908,027	\$0
Totals		51,887.2077	\$5,139,630	\$343,675,650	\$133,470,873

Angela Young

From: Mcleod Firedeparment <mcleodccesd1@gmail.com>
Sent: Monday, July 27, 2026 10:39 AM
To: Angela Young
Subject: Re: Tax Rates

ESD 1
Debt

New truck one time payment 5/23/27 \$53,894.28 interest \$21,072.49 principal \$32,821.79

On Fri, Jul 24, 2026 at 3:35 PM Angela Young <angela.young@casscountytexas.gov> wrote:

I will need a breakdown of your DEBT.

Description of DEBT:

Principal: \$

Interest: \$

Payments that will be made October 1, 2026 – September 30, 2027.

Thank you,

Angie

Angela Young, PCAC

Cass County Tax Assessor-Collector --

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

tcs298d.rdf v1.22
06/30/2026 17:51:10

Jurisdiction: 40 EMERGENCY SER DIST 1

Tax Unit: 40 Page: 1

Year	Fund	Tax Rate	Levy Paid	Discount	Penalty & Interest	TIF Amount	Disburse Total	Attorney	Other Fees	Refund Amount	Payment Amount
2025	M & O	0.043857	52,993.86	0.00	478.56	0.00	53,472.42	42.78	0.00	0.00	53,515.20
	I & S	0.056143	67,839.05	0.00	612.85	0.00	68,451.90	0.00	0.00	0.00	68,451.90
	TOTAL	0.100000	120,832.91	0.00	1,091.41	0.00	121,924.32	42.78	0.00	0.00	121,967.10
2024	M & O	0.058967	669.00	0.00	155.84	0.00	824.84	205.78	0.00	0.00	1,030.62
	I & S	0.017332	198.92	0.00	46.41	0.00	245.33	0.00	0.00	0.00	245.33
	TOTAL	0.076499	867.92	0.00	202.25	0.00	1,070.17	205.78	0.00	0.00	1,275.95
2023	M & O	0.058801	277.73	0.00	98.90	0.00	376.63	94.09	0.00	0.00	470.72
	I & S	0.019086	90.17	0.00	32.06	0.00	122.23	0.00	0.00	0.00	122.23
	TOTAL	0.077887	367.90	0.00	130.96	0.00	498.86	94.09	0.00	0.00	592.95
2022	M & O	0.059926	152.05	0.00	77.90	0.00	229.95	55.56	0.00	0.00	285.51
	I & S	0.021672	55.00	0.00	28.17	0.00	83.17	0.00	0.00	0.00	83.17
	TOTAL	0.081598	207.05	0.00	106.07	0.00	313.12	55.56	0.00	0.00	368.68
2021	M & O	0.064258	142.71	0.00	85.57	0.00	228.28	42.03	0.00	0.00	270.31
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.064258	142.71	0.00	85.57	0.00	228.28	42.03	0.00	0.00	270.31
2020	M & O	0.063274	104.40	0.00	76.78	0.00	181.18	36.01	0.00	0.00	217.19
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.063274	104.40	0.00	76.78	0.00	181.18	36.01	0.00	0.00	217.19
2019	M & O	0.060000	79.28	0.00	69.59	0.00	148.87	29.77	0.00	0.00	178.64
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	79.28	0.00	69.59	0.00	148.87	29.77	0.00	0.00	178.64
2018	M & O	0.060000	85.01	0.00	83.56	0.00	168.57	33.71	0.00	0.00	202.28
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	85.01	0.00	83.56	0.00	168.57	33.71	0.00	0.00	202.28
2017	M & O	0.060000	82.95	0.00	91.46	0.00	174.41	34.89	0.00	0.00	209.30
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	82.95	0.00	91.46	0.00	174.41	34.89	0.00	0.00	209.30
2016	M & O	0.060000	75.47	0.00	92.25	0.00	167.72	33.54	0.00	0.00	201.26
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	75.47	0.00	92.25	0.00	167.72	33.54	0.00	0.00	201.26
2015	M & O	0.060000	74.54	0.00	100.11	0.00	174.65	34.94	0.00	0.00	209.59
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	74.54	0.00	100.11	0.00	174.65	34.94	0.00	0.00	209.59
2014	M & O	0.060000	70.59	0.00	103.13	0.00	173.72	34.75	0.00	0.00	208.47
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	70.59	0.00	103.13	0.00	173.72	34.75	0.00	0.00	208.47
2013	M & O	0.060000	21.68	0.00	33.75	0.00	55.43	11.09	0.00	0.00	66.52
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	21.68	0.00	33.75	0.00	55.43	11.09	0.00	0.00	66.52

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

ics298d.rdf v1.22
06/30/2026 17:51:10

Tax Unit: 40 Page: 2

Jurisdiction: 40 EMERGENCY SER DIST 1

Year	Fund	Tax Rate	Levy Paid	Discount	Penalty & Interest	TIF Amount	Disburse Total	Attorney	Other Fees	Refund Amount	Payment Amount
2012	M & O	0.060000	0.60	0.00	1.01	0.00	1.61	0.32	0.00	0.00	1.93
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	0.60	0.00	1.01	0.00	1.61	0.32	0.00	0.00	1.93
2011	M & O	0.060000	9.64	0.00	17.11	0.00	26.75	5.35	0.00	0.00	32.10
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	9.64	0.00	17.11	0.00	26.75	5.35	0.00	0.00	32.10
2010	M & O	0.060000	9.68	0.00	18.33	0.00	28.01	5.60	0.00	0.00	33.61
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	9.68	0.00	18.33	0.00	28.01	5.60	0.00	0.00	33.61
2009	M & O	0.060000	10.18	0.00	20.48	0.00	30.66	6.13	0.00	0.00	36.79
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	10.18	0.00	20.48	0.00	30.66	6.13	0.00	0.00	36.79
2008	M & O	0.060000	0.28	0.00	0.62	0.00	0.90	0.18	0.00	0.00	1.08
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	0.28	0.00	0.62	0.00	0.90	0.18	0.00	0.00	1.08
2007	M & O	0.060000	5.44	0.00	12.24	0.00	17.68	3.54	0.00	0.00	21.22
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.060000	5.44	0.00	12.24	0.00	17.68	3.54	0.00	0.00	21.22
2006	M & O	0.030000	3.12	0.00	7.39	0.00	10.51	2.10	0.00	0.00	12.61
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.030000	3.12	0.00	7.39	0.00	10.51	2.10	0.00	0.00	12.61
2005	M & O	0.030000	2.47	0.00	6.15	0.00	8.62	1.72	0.00	0.00	10.34
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.030000	2.47	0.00	6.15	0.00	8.62	1.72	0.00	0.00	10.34
2004	M & O	0.030000	2.07	0.00	5.40	0.00	7.47	1.49	0.00	0.00	8.96
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.030000	2.07	0.00	5.40	0.00	7.47	1.49	0.00	0.00	8.96
2003	M & O	0.030000	3.23	0.00	8.82	0.00	12.05	2.41	0.00	0.00	14.46
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.030000	3.23	0.00	8.82	0.00	12.05	2.41	0.00	0.00	14.46
2002	M & O	0.030000	3.12	0.00	8.89	0.00	12.01	1.80	0.00	0.00	13.81
	I & S	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0.030000	3.12	0.00	8.89	0.00	12.01	1.80	0.00	0.00	13.81
ALL	M & O		54,879.10	0.00	1,653.84	0.00	56,532.94	719.58	0.00	0.00	57,252.52
ALL	I & S		68,183.14	0.00	719.49	0.00	68,902.63	0.00	0.00	0.00	68,902.63
ALL	TOTAL		123,062.24	0.00	2,373.33	0.00	125,435.57	719.58	0.00	0.00	126,155.15
DLQ	M & O		1,885.24	0.00	1,175.28	0.00	3,060.52	676.80	0.00	0.00	3,737.32
DLQ	I & S		344.09	0.00	106.64	0.00	450.73	0.00	0.00	0.00	450.73
DLQ	TOTAL		2,229.33	0.00	1,281.92	0.00	3,511.25	676.80	0.00	0.00	4,188.05

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

Tax Unit: 40 Page: 3

Jurisdiction: 40 EMERGENCY SER DIST 1

Year	Fund	Tax Rate	Levy Paid	Discount	Penalty & Interest	TIF Amount	Disburse Total	Attorney	Other Fees	Refund Amount	Payment Amount
CURR	M & O		52,993.86	0.00	478.56	0.00	53,472.42	42.78	0.00	0.00	53,515.20
CURR	I & S		67,839.05	0.00	612.85	0.00	68,451.90	0.00	0.00	0.00	68,451.90
CURR	TOTAL		120,832.91	0.00	1,091.41	0.00	121,924.32	42.78	0.00	0.00	121,967.10

Request Seq: 5198431

CASS COUNTY

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

tnt_3yr_collect_rates.rdf v1.4

07/15/2026 15:21:05

Tax Units: ALL * Includes Attorney Fees: Yes

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

AGCY TYPE	DESCRIPTION	CURRENT YEAR	PRIOR YR(M&O)	PRIOR YR(I&S)	PRIOR YR(TOT)	ATTORNEY FEES	REND PENALTY	TOTAL
QCIS	1 ASSESSMENT CORRECTION							
	2 COURT DECISION							
	3 OVERPAYMENT/ERRONEOUS PAYMENT							
OTH								
TOT			1,301.18-	79.55-	1,380.73-			1,380.73-
			1,301.18-	79.55-	1,380.73-			
FIR2	1 ASSESSMENT CORRECTION		0.19-		0.19-			
	2 COURT DECISION							
	3 OVERPAYMENT/ERRONEOUS PAYMENT							
OTH			162.12-	10.50-	172.62-			
TOT			162.31-	10.50-	172.81-			172.81-
FIR3	1 ASSESSMENT CORRECTION							
	2 COURT DECISION							
	3 OVERPAYMENT/ERRONEOUS PAYMENT							
OTH			69.11-	19.59-	88.70-			
TOT			69.11-	19.59-	88.70-			88.70-
MCIS	1 ASSESSMENT CORRECTION		2.81-		2.81-			
	2 COURT DECISION							
	3 OVERPAYMENT/ERRONEOUS PAYMENT							
OTH								
TOT			2.81-		2.81-			2.81-
FIR1	1 ASSESSMENT CORRECTION		0.19-	0.07-	0.26-			
	2 COURT DECISION							
	3 OVERPAYMENT/ERRONEOUS PAYMENT							
OTH								
TOT			0.19-	0.07-	0.26-			0.26-
ALL	ASSESSMENT CORRECTION	1,524.59-	438.36-	5.10-	443.46-	0.48-		
	COURT DECISION							
	OVERPAYMENT/ERRONEOUS PAYMENT	1,498.08-	453.14-	675.62-	8,968.97-	54.05-		
OTH		169.77	8,293.35-					
TOT		2,852.90-	9,184.85-	680.72-	9,865.57-	54.53-		12,773.00-

NUMBER REFUNDS	73
REFUND TOTAL:	12,773.00-
NUMBER CREDITS	0
CREDIT TOTAL:	.00

CASS COUNTY
EFFECTIVE TAX RATES PRIOR YEAR REFUNDS

Program Name : etr prior yr refunds vl.11

Report Date : 07/24/2026 01:14 PM

Request Sequence No. : 5206905

Tax Unit : 40 - EMERGENCY SER DIST 1

CAN	YEAR	TAX UNIT	REFUND AMT	MO RATE	IS RATE	OT RATE	MO PORTION	IS PORTION	OT PORTION
4693	2022	40	-11.35	0.059926	0.021672	0.000000	-8.34	-3.01	0.00
4693	2023	40	-12.35	0.058801	0.019086	0.000000	-9.32	-3.03	0.00
4693	2024	40	-13.20	0.058967	0.017532	0.000000	-10.17	-3.03	0.00
TAX UNIT 40 TOTALS			-36.90				-27.83	-9.07	0.00

2025 CERTIFIED TOTALS

Property Count: 6,783

50 - EMS1
Grand Totals

7/23/2026 10:36:10AM

Land		Value			
Homesite:		7,260,260			
Non Homesite:		13,956,990			
Ag Market:		20,603,292			
Timber Market:		183,877,813	Total Land	(+)	225,698,355
Improvement		Value			
Homesite:		70,136,110			
Non Homesite:		24,737,704	Total Improvements	(+)	94,873,814
Non Real		Count	Value		
Personal Property:	103		13,504,942		
Mineral Property:	4,592		6,563,682		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					20,068,624
					340,640,793
Ag	Non Exempt	Exempt			
Total Productivity Market:	204,481,105	0			
Ag Use:	466,850	0	Productivity Loss	(-)	193,089,311
Timber Use:	10,924,944	0	Appraised Value	=	147,551,482
Productivity Loss:	193,089,311	0			
			Homestead Cap	(-)	1,892,480
			23.231 Cap	(-)	586,647
			Assessed Value	=	145,072,355
			Total Exemptions Amount (Breakdown on Next Page)	(-)	14,949,450
			Net Taxable	=	130,122,905

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 130,122.91 = 130,122,905 * (0.100000 / 100)

Certified Estimate of Market Value: 340,629,963
 Certified Estimate of Taxable Value: 130,121,025

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

CASS County

2025 CERTIFIED TOTALS

As of Supplement 23

Property Count: 6,783

50 - EMS1
Grand Totals

7/23/2026

10:36:37AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	3	0	15,000	15,000
DV2	2	0	19,500	19,500
DV3	4	0	42,000	42,000
DV4	25	0	254,790	254,790
DVHS	12	0	2,371,944	2,371,944
DVHSS	1	0	85,820	85,820
EX-XG	2	0	471,221	471,221
EX-XR	4	0	192,100	192,100
EX-XV	29	0	11,386,186	11,386,186
EX366	1,163	0	110,889	110,889
Totals		0	14,949,450	14,949,450

2025 CERTIFIED TOTALS

Property Count: 6,783

50 - EMS1
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	114	165.5015	\$11,430	\$9,213,228	\$8,606,290
C1	VACANT LOTS AND LAND TRACTS	10	19.0680	\$0	\$180,110	\$170,110
D1	QUALIFIED OPEN-SPACE LAND	1,140	48,291.1473	\$0	\$204,481,105	\$11,344,884
D2	IMPROVEMENTS ON QUALIFIED OP	97		\$190,810	\$1,970,390	\$1,970,390
E	RURAL LAND, NON QUALIFIED OPE	843	3,205.9744	\$2,622,620	\$84,444,610	\$80,269,590
F1	COMMERCIAL REAL PROPERTY	6	2.7540	\$0	\$683,386	\$683,386
F2	INDUSTRIAL AND MANUFACTURIN	2	15.0000	\$0	\$109,170	\$109,170
G1	OIL AND GAS	3,456		\$0	\$6,451,134	\$6,350,795
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$47,340	\$47,340
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$621,320	\$621,320
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$121,430	\$121,430
J6	PIPELAND COMPANY	20		\$0	\$10,007,060	\$10,007,060
L1	COMMERCIAL PERSONAL PROPE	53		\$0	\$2,053,680	\$2,053,680
L2	INDUSTRIAL AND MANUFACTURIN	16		\$0	\$616,350	\$616,350
M1	TANGIBLE OTHER PERSONAL, MOB	152		\$619,850	\$7,375,150	\$7,151,110
X	TOTALLY EXEMPT PROPERTY	1,198	126.9850	\$0	\$12,265,330	\$0
Totals			51,826.4302	\$3,444,710	\$340,640,793	\$130,122,905

2025 CERTIFIED TOTALS

Property Count: 6,783

50 - EMS1
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	62	84.1090	\$4,290	\$6,732,078	\$6,248,001
A2	REAL, RESIDENTIAL, MOBILE HOME	42	70.8225	\$7,140	\$1,928,990	\$1,810,231
A3	REAL, RESIDENTIAL, AUX IMPROVEM	3		\$0	\$382,720	\$378,618
A4	OTHER (BARN-STG ON	11	10.5700	\$0	\$169,440	\$169,440
C1	REAL, VACANT PLATTED RESIDENTI	9	17.0680	\$0	\$160,110	\$160,110
C3	REAL, VACANT PLATTED RURAL OR I	1	2.0000	\$0	\$20,000	\$10,000
D1	REAL, ACREAGE, RANGELAND	1,140	48,291.1473	\$0	\$204,481,105	\$11,344,884
D2	IMPROVEMENTS ON QUALIFIED AG	97		\$190,810	\$1,970,390	\$1,970,390
E1	REAL, FARM/RANCH, HOUSE	361	1,001.3840	\$2,333,590	\$63,707,310	\$60,154,181
E2	REAL, FARM/RANCH, MOBILE HOME	133	271.7713	\$208,900	\$7,670,690	\$7,183,686
E3	REAL, FARM/RANCH, OTHER IMPROV	27	3.0000	\$2,420	\$1,759,860	\$1,696,404
E4	OTHER (BARN-STG ON	78	123.9830	\$79,710	\$1,786,490	\$1,767,249
E5	RURAL LAND, NON QUALIFIED LAND	288	1,805.8361	\$0	\$9,520,260	\$9,468,070
F1	REAL, Commercial	6	2.7540	\$0	\$683,386	\$683,386
F2	REAL, Industrial	2	15.0000	\$0	\$109,170	\$109,170
G1	OIL AND GAS	3,456		\$0	\$6,451,134	\$6,350,795
J2	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$47,340	\$47,340
J3	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$621,320	\$621,320
J4	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$121,430	\$121,430
J6	REAL & TANGIBLE PERSONAL, UTIL	20		\$0	\$10,007,060	\$10,007,060
L1	TANGIBLE, PERSONAL PROPERTY, C	53		\$0	\$1,969,521	\$1,969,521
L13	LEASED VEHICLES & EQ	5		\$0	\$84,159	\$84,159
L2	TANGIBLE, PERSONAL PROPERTY, I	16		\$0	\$616,350	\$616,350
M1	TANGIBLE OTHER PERSONAL, MOBI	152		\$619,850	\$7,375,150	\$7,151,110
X	EXEMPT PROPERTY	1,198	126.9850	\$0	\$12,265,330	\$0
	Totals		51,826.4302	\$3,444,710	\$340,640,793	\$130,122,905

2025 CERTIFIED TOTALS

50 - EMS1

Property Count: 6,783

Effective Rate Assumption

7/23/2026 10:36:37AM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$3,444,710
\$3,436,770**New Exemptions**

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2024 Market Value	\$101,410
EX366	HB366 Exempt	549	2024 Market Value	\$80,859
ABSOLUTE EXEMPTIONS VALUE LOSS				\$182,269

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2	\$10,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	2	\$22,560
PARTIAL EXEMPTIONS VALUE LOSS		5	\$42,560
NEW EXEMPTIONS VALUE LOSS			\$224,829

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$224,829

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
308	\$174,049	\$6,008	\$168,041

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
42	\$134,972	\$4,094	\$130,878

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
308	\$146,840	\$0	\$146,840

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
42	\$125,450	\$0	\$125,450

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
3	\$701,200	\$689,600

2025 CERTIFIED TOTALS50 - EMS1
Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------

From: Mcleod Firedeparment <mcleodccesd1@gmail.com>
Sent: Monday, July 27, 2026 10:39 AM
To: Angela Young <angela.young@casscountvtx.gov>
Subject: Re: Tax Rates

Last building payment 9/1/26 total 5,403.13 interest 40.22 principal 5,362.91

New truck one time payment 5/23/27 \$53,894.28 interest \$21,072.49 principal \$32,821.79

total debt payments \$59,297.41 Principal \$38,184.70 interest \$21,112.71