

CASS County

**2026 CERTIFIED TOTALS**

As of Certification

Property Count: 1,596

53 - EMS4  
ARB Approved Totals

7/22/2026

4:30:23PM

| Land                       |             | Value      |                                                     |                |             |
|----------------------------|-------------|------------|-----------------------------------------------------|----------------|-------------|
| Homesite:                  |             | 2,492,010  |                                                     |                |             |
| Non Homesite:              |             | 6,535,448  |                                                     |                |             |
| Ag Market:                 |             | 14,880,490 |                                                     |                |             |
| Timber Market:             |             | 97,220,408 | Total Land                                          | (+)            | 121,128,356 |
| Improvement                |             | Value      |                                                     |                |             |
| Homesite:                  |             | 29,246,930 |                                                     |                |             |
| Non Homesite:              |             | 23,748,475 | Total Improvements                                  | (+)            | 52,995,405  |
| Non Real                   |             | Count      | Value                                               |                |             |
| Personal Property:         | 47          |            | 7,722,200                                           |                |             |
| Mineral Property:          | 678         |            | 4,397,228                                           |                |             |
| Autos:                     | 0           |            | 0                                                   | Total Non Real | (+)         |
|                            |             |            |                                                     | Market Value   | =           |
|                            |             |            |                                                     |                | 12,119,428  |
|                            |             |            |                                                     |                | 186,243,189 |
| Ag                         | Non Exempt  | Exempt     |                                                     |                |             |
| Total Productivity Market: | 112,100,898 | 0          |                                                     |                |             |
| Ag Use:                    | 379,310     | 0          | Productivity Loss                                   | (-)            | 105,701,632 |
| Timber Use:                | 6,019,956   | 0          | Appraised Value                                     | =              | 80,541,557  |
| Productivity Loss:         | 105,701,632 | 0          |                                                     |                |             |
|                            |             |            | Homestead Cap                                       | (-)            | 906,821     |
|                            |             |            | 23.231 Cap                                          | (-)            | 669,985     |
|                            |             |            | Assessed Value                                      | =              | 78,964,751  |
|                            |             |            | Total Exemptions Amount<br>(Breakdown on Next Page) | (-)            | 16,318,828  |
|                            |             |            | Net Taxable                                         | =              | 62,645,923  |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
56,564.88 = 62,645,923 \* (0.090293 / 100)

Certified Estimate of Market Value: 186,243,189  
Certified Estimate of Taxable Value: 62,645,923

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

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Effective Rate Assumption

7/22/2026

4:31:40PM

**New Value**

|                          |             |
|--------------------------|-------------|
| TOTAL NEW VALUE MARKET:  | \$1,275,780 |
| TOTAL NEW VALUE TAXABLE: | \$1,275,780 |

**New Exemptions**

| Exemption | Description | Count |
|-----------|-------------|-------|
|-----------|-------------|-------|

**ABSOLUTE EXEMPTIONS VALUE LOSS**

| Exemption                            | Description                           | Count     | Exemption Amount |
|--------------------------------------|---------------------------------------|-----------|------------------|
| 145B                                 | 11.145 (b) Single Situs, Single Owner | 26        | \$516,290        |
| 145D                                 | 11.145 (d) Multiple Situs, Leases     | 3         | \$141,720        |
| <b>PARTIAL EXEMPTIONS VALUE LOSS</b> |                                       | <b>29</b> | <b>\$658,010</b> |
| <b>NEW EXEMPTIONS VALUE LOSS</b>     |                                       |           | <b>\$658,010</b> |

**Increased Exemptions**

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

**INCREASED EXEMPTIONS VALUE LOSS**

|                             |           |
|-----------------------------|-----------|
| TOTAL EXEMPTIONS VALUE LOSS | \$658,010 |
|-----------------------------|-----------|

**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 |
|------------------------|----------------|----------------------|-----------------|
| 154                    | \$178,828      | \$5,888              | \$172,940       |

**Median Homestead Value**  
 Category A and E

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 154                    | \$155,370     | \$0                 | \$155,370      |

**Lower Value Used**

\*

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

**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 #4**

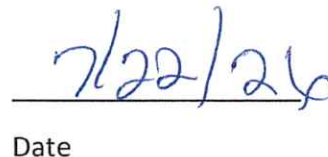
I, Lacy Hicks, Chief Appraiser for the Cass County Appraisal District, solemnly Swear that the below listing is the portion of the approved Appraisal Roll Values of the Cass County Appraisal District, which includes property taxable by ESD #4.

TOTAL APPRAISED: \$ 80,541,557

NET TAXABLE VALUE: \$ 62,645,923

UNCERTIFIED APPRAISED VALUES: \$ 0

  
Lacy Hicks, Chief Appraiser

  
Date

\_\_\_\_\_  
Received by

\_\_\_\_\_  
Date

CASS County

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As of Certification

Property Count: 1,596

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ARB Approved Totals

7/22/2026 4:31:40PM

**CAD State Category Breakdown**

| State Code    | Description                    | Count | Acres              | New Value          | Market Value         | Taxable Value       |
|---------------|--------------------------------|-------|--------------------|--------------------|----------------------|---------------------|
| A4            | OTHER (BARNS-STG ON            | 2     | 2.9800             | \$0                | \$30,830             | \$30,830            |
| C1            | REAL, VACANT PLATTED RESIDENTI | 7     | 6.2460             | \$0                | \$54,690             | \$54,690            |
| D             | P&A code D                     | 1     | 40.0000            | \$0                | \$158,420            | \$16,960            |
| D1            | REAL, ACREAGE, RANGELAND       | 522   | 27,438.8279        | \$0                | \$111,942,478        | \$6,372,814         |
| D2            | IMPROVEMENTS ON QUALIFIED AG   | 70    |                    | \$480              | \$1,309,360          | \$1,291,574         |
| E1            | REAL, FARM/RANCH, HOUSE        | 234   | 369.4110           | \$318,580          | \$36,159,696         | \$34,840,765        |
| E2            | REAL, FARM/RANCH, MOBILE HOME  | 28    | 36.9860            | \$720              | \$1,287,620          | \$1,243,528         |
| E3            | REAL, FARM/RANCH, OTHER IMPROV | 8     | 2.7500             | \$0                | \$603,360            | \$557,643           |
| E4            | OTHER (BARNS-STG ON            | 62    | 93.3240            | \$107,830          | \$1,269,958          | \$1,253,829         |
| E5            | RURAL LAND, NON QUALIFIED LAND | 89    | 813.1120           | \$0                | \$4,015,630          | \$4,011,106         |
| F1            | REAL, Commercial               | 8     | 27.7962            | \$6,520            | \$1,126,675          | \$1,071,757         |
| G1            | OIL AND GAS                    | 678   |                    | \$0                | \$4,397,228          | \$3,762,410         |
| J3            | REAL & TANGIBLE PERSONAL, UTIL | 2     | 5.6300             | \$0                | \$2,209,740          | \$2,084,740         |
| J6            | REAL & TANGIBLE PERSONAL, UTIL | 13    |                    | \$0                | \$4,067,170          | \$3,518,056         |
| L1            | TANGIBLE, PERSONAL PROPERTY, C | 28    |                    | \$0                | \$667,220            | \$100,320           |
| L13           | LEASED VEHICLES & EQ           | 4     |                    | \$0                | \$91,110             | \$0                 |
| L2            | TANGIBLE, PERSONAL PROPERTY, I | 4     |                    | \$0                | \$736,620            | \$488,440           |
| M1            | TANGIBLE OTHER PERSONAL, MOBI  | 35    |                    | \$841,650          | \$1,999,720          | \$1,946,461         |
| X             | EXEMPT PROPERTY                | 21    | 123.6878           | \$0                | \$14,115,664         | \$0                 |
| <b>Totals</b> |                                |       | <b>28,960.7509</b> | <b>\$1,275,780</b> | <b>\$186,243,189</b> | <b>\$62,645,923</b> |

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**State Category Breakdown**

| State Code    | Description                   | Count | Acres              | New Value          | Market Value         | Taxable Value       |
|---------------|-------------------------------|-------|--------------------|--------------------|----------------------|---------------------|
| A             | SINGLE FAMILY RESIDENCE       | 2     | 2.9800             | \$0                | \$30,830             | \$30,830            |
| C1            | VACANT LOTS AND LAND TRACTS   | 7     | 6.2460             | \$0                | \$54,690             | \$54,690            |
| D1            | QUALIFIED OPEN-SPACE LAND     | 522   | 27,478.8279        | \$0                | \$112,100,898        | \$6,389,774         |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 70    |                    | \$480              | \$1,309,360          | \$1,291,574         |
| E             | RURAL LAND, NON QUALIFIED OPE | 396   | 1,315.5830         | \$427,130          | \$43,336,264         | \$41,906,871        |
| F1            | COMMERCIAL REAL PROPERTY      | 8     | 27.7962            | \$6,520            | \$1,126,675          | \$1,071,757         |
| G1            | OIL AND GAS                   | 678   |                    | \$0                | \$4,397,228          | \$3,762,410         |
| J3            | ELECTRIC COMPANY (INCLUDING C | 2     | 5.6300             | \$0                | \$2,209,740          | \$2,084,740         |
| J6            | PIPELAND COMPANY              | 13    |                    | \$0                | \$4,067,170          | \$3,518,056         |
| L1            | COMMERCIAL PERSONAL PROPE     | 28    |                    | \$0                | \$758,330            | \$100,320           |
| L2            | INDUSTRIAL AND MANUFACTURIN   | 4     |                    | \$0                | \$736,620            | \$488,440           |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 35    |                    | \$841,650          | \$1,999,720          | \$1,946,461         |
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|-----------|-------|-------|------------|------------|
| 145B      | 27    | 0     | 517,490    | 517,490    |
| 145D      | 3     | 0     | 141,720    | 141,720    |
| 145D1     | 14    | 0     | 674,114    | 674,114    |
| 145F      | 2     | 0     | 246,980    | 246,980    |
| DV1       | 2     | 0     | 24,000     | 24,000     |
| DV3       | 1     | 0     | 10,000     | 10,000     |
| DV4       | 8     | 0     | 96,000     | 96,000     |
| DV4S      | 1     | 0     | 960        | 960        |
| DVHS      | 4     | 0     | 471,879    | 471,879    |
| EX-XG     | 1     | 0     | 25,224     | 25,224     |
| EX-XR     | 1     | 0     | 42,910     | 42,910     |
| EX-XV     | 19    | 0     | 14,047,530 | 14,047,530 |
| EX366     | 88    | 0     | 20,021     | 20,021     |
| Totals    |       | 0     | 16,318,828 | 16,318,828 |

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| DV3       | 1     | 0     | 10,000     | 10,000     |
| DV4       | 8     | 0     | 96,000     | 96,000     |
| DV4S      | 1     | 0     | 960        | 960        |
| DVHS      | 4     | 0     | 471,879    | 471,879    |
| EX-XG     | 1     | 0     | 25,224     | 25,224     |
| EX-XR     | 1     | 0     | 42,910     | 42,910     |
| EX-XV     | 19    | 0     | 14,047,530 | 14,047,530 |
| EX366     | 88    | 0     | 20,021     | 20,021     |
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| Non Homesite:              |             | 6,535,448  |                                                     |                |             |
| Ag Market:                 |             | 14,880,490 |                                                     |                |             |
| Timber Market:             |             | 97,220,408 | Total Land                                          | (+)            | 121,128,356 |
| Improvement                |             | Value      |                                                     |                |             |
| Homesite:                  |             | 29,246,930 |                                                     |                |             |
| Non Homesite:              |             | 23,748,475 | Total Improvements                                  | (+)            | 52,995,405  |
| Non Real                   |             | Count      | Value                                               |                |             |
| Personal Property:         | 47          |            | 7,722,200                                           |                |             |
| Mineral Property:          | 678         |            | 4,397,228                                           |                |             |
| Autos:                     | 0           |            | 0                                                   | Total Non Real | (+)         |
|                            |             |            |                                                     | Market Value   | =           |
|                            |             |            |                                                     |                | 12,119,428  |
|                            |             |            |                                                     |                | 186,243,189 |
| Ag                         | Non Exempt  | Exempt     |                                                     |                |             |
| Total Productivity Market: | 112,100,898 | 0          |                                                     |                |             |
| Ag Use:                    | 379,310     | 0          | Productivity Loss                                   | (-)            | 105,701,632 |
| Timber Use:                | 6,019,956   | 0          | Appraised Value                                     | =              | 80,541,557  |
| Productivity Loss:         | 105,701,632 | 0          |                                                     |                |             |
|                            |             |            | Homestead Cap                                       | (-)            | 906,821     |
|                            |             |            | 23.231 Cap                                          | (-)            | 669,985     |
|                            |             |            | Assessed Value                                      | =              | 78,964,751  |
|                            |             |            | Total Exemptions Amount<br>(Breakdown on Next Page) | (-)            | 16,318,828  |
|                            |             |            | Net Taxable                                         | =              | 62,645,923  |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 56,564.88 = 62,645,923 \* (0.090293 / 100)

Certified Estimate of Market Value: 186,243,189  
 Certified Estimate of Taxable Value: 62,645,923

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

**For Entity :** EMS4

**Year:** 2026

**State Code:** <ALL>

**Owner ID**      **Taxpayer Name**

**Market Value**

**Taxable Value**

|        |                                 |             |             |
|--------|---------------------------------|-------------|-------------|
| 716558 | STETSON PETROLEUM CORP          | \$2,738,790 | \$2,166,510 |
| 713417 | AEP SOUTHWESTERN ELEC POWER CO  | \$2,160,080 | \$2,035,080 |
| 713524 | NATURAL GAS PIPELINE CO OF AM   | \$2,112,050 | \$1,987,050 |
| 750997 | GULF SOUTH PIPELINE COMPANY LLC | \$913,740   | \$788,740   |
| 739206 | HELLMAN JOSEPH DANIEL           | \$771,900   | \$771,900   |
| 735373 | TEXAS EASTERN TRANSMISSION LLC  | \$838,430   | \$713,430   |
| 749394 | ROQUESTEAD VENTURES LLC         | \$641,879   | \$641,879   |
| 744688 | MURPHY CHASE D & ANNA           | \$749,780   | \$628,580   |
| 747185 | ASHWORTH WELDON J & CARRIE A    | \$626,840   | \$626,840   |
| 16552  | STANLEY R A ESTATE              | \$625,500   | \$625,500   |



ESD 4

[Print This Schedule](#)

### Amortization Schedule by Calculators.org

**Loan Date: 4/15/2023****Principal: \$100,000.00****Interest Rate: 5.30%****Payment Interval: Annually****# of Payments: 30****Payment: \$6,729.28**

#### Schedule of Payments

Please allow for slight rounding differences.

| Pmt # | Date          | Principal  | Interest   | Payment    | Balance     |
|-------|---------------|------------|------------|------------|-------------|
| 1     | Apr 15th 2024 | \$1,429.28 | \$5,300.00 | \$6,729.28 | \$98,570.72 |
| 2     | Apr 15th 2025 | \$1,505.03 | \$5,224.25 | \$6,729.28 | \$97,065.69 |
| 3     | Apr 15th 2026 | \$1,584.80 | \$5,144.48 | \$6,729.28 | \$95,480.89 |
| 4     | Apr 15th 2027 | \$1,668.79 | \$5,060.49 | \$6,729.28 | \$93,812.10 |
| 5     | Apr 15th 2028 | \$1,757.24 | \$4,972.04 | \$6,729.28 | \$92,054.86 |
| 6     | Apr 15th 2029 | \$1,850.37 | \$4,878.91 | \$6,729.28 | \$90,204.49 |
| 7     | Apr 15th 2030 | \$1,948.44 | \$4,780.84 | \$6,729.28 | \$88,256.05 |
| 8     | Apr 15th 2031 | \$2,051.71 | \$4,677.57 | \$6,729.28 | \$86,204.34 |
| 9     | Apr 15th 2032 | \$2,160.45 | \$4,568.83 | \$6,729.28 | \$84,043.89 |
| 10    | Apr 15th 2033 | \$2,274.95 | \$4,454.33 | \$6,729.28 | \$81,768.94 |
| 11    | Apr 15th 2034 | \$2,395.53 | \$4,333.75 | \$6,729.28 | \$79,373.41 |
| 12    | Apr 15th 2035 | \$2,522.49 | \$4,206.79 | \$6,729.28 | \$76,850.92 |
| 13    | Apr 15th 2036 | \$2,656.18 | \$4,073.10 | \$6,729.28 | \$74,194.74 |
| 14    | Apr 15th 2037 | \$2,796.96 | \$3,932.32 | \$6,729.28 | \$71,397.78 |
| 15    | Apr 15th 2038 | \$2,945.20 | \$3,784.08 | \$6,729.28 | \$68,452.58 |
| 16    | Apr 15th 2039 | \$3,101.29 | \$3,627.99 | \$6,729.28 | \$65,351.29 |
| 17    | Apr 15th 2040 | \$3,265.66 | \$3,463.62 | \$6,729.28 | \$62,085.63 |
| 18    | Apr 15th 2041 | \$3,438.74 | \$3,290.54 | \$6,729.28 | \$58,646.89 |
| 19    | Apr 15th 2042 | \$3,620.99 | \$3,108.29 | \$6,729.28 | \$55,025.90 |
| 20    | Apr 15th 2043 | \$3,812.91 | \$2,916.37 | \$6,729.28 | \$51,212.99 |
| 21    | Apr 15th 2044 | \$4,014.99 | \$2,714.29 | \$6,729.28 | \$47,198.00 |
| 22    | Apr 15th 2045 | \$4,227.79 | \$2,501.49 | \$6,729.28 | \$42,970.21 |
| 23    | Apr 15th 2046 | \$4,451.86 | \$2,277.42 | \$6,729.28 | \$38,518.35 |
| 24    | Apr 15th 2047 | \$4,687.81 | \$2,041.47 | \$6,729.28 | \$33,830.54 |
| 25    | Apr 15th 2048 | \$4,936.26 | \$1,793.02 | \$6,729.28 | \$28,894.28 |
| 26    | Apr 15th 2049 | \$5,197.88 | \$1,531.40 | \$6,729.28 | \$23,696.40 |
| 27    | Apr 15th 2050 | \$5,473.37 | \$1,255.91 | \$6,729.28 | \$18,223.03 |
| 28    | Apr 15th 2051 | \$5,763.46 | \$965.82   | \$6,729.28 | \$12,459.57 |

## Amortization Schedule

|                    |               |                     |                     |                     |               |
|--------------------|---------------|---------------------|---------------------|---------------------|---------------|
| 29                 | Apr 15th 2052 | \$6,068.92          | \$660.36            | \$6,729.28          | \$6,390.65    |
| 30                 | Apr 15th 2053 | \$6,390.65          | \$338.70            | \$6,729.35          | \$0.00        |
| Total              | 2053          | \$100,000.00        | \$101,878.47        | \$201,878.47        | \$0.00        |
| <b>Grand Total</b> |               | <b>\$100,000.00</b> | <b>\$101,878.47</b> | <b>\$201,878.47</b> | <b>\$0.00</b> |

[Close Window](#)

## ATTACHMENT 2 PAYMENT SCHEDULE

RE: Schedule of Equipment No. 01, dated 7/1/2025, to Master Equipment Lease Purchase Agreement, dated as of 7/1/2025, between Community First National Bank, as Lessor, and Cass County Emergency Services District 4, as Lessee.

Lease Number: CASTX2025-07E

Amount Financed: \$265,023.00

### AMORTIZATION SCHEDULE

| Payment Number      | Payment Date | Payment Amount      | Interest Portion    | Principal Portion   | Purchase Option Price |
|---------------------|--------------|---------------------|---------------------|---------------------|-----------------------|
| 1                   | 7/1/2026     | \$26,921.41         | \$15,355.44         | \$11,565.97         | Not Available         |
| 2                   | 7/1/2027 ✓   | \$26,921.41         | \$14,685.31 ✓       | \$12,236.10 ✓       | Not Available         |
| 3                   | 7/1/2028     | \$26,921.41         | \$13,976.35         | \$12,945.06         | \$236,207.25          |
| 4                   | 7/1/2029     | \$26,921.41         | \$13,226.31         | \$13,695.10         | \$221,521.38          |
| 5                   | 7/1/2030     | \$26,921.41         | \$12,432.82         | \$14,488.59         | \$206,074.78          |
| 6                   | 7/1/2031     | \$26,921.41         | \$11,593.35         | \$15,328.06         | \$189,828.04          |
| 7                   | 7/1/2032     | \$26,921.41         | \$10,705.24         | \$16,216.17         | \$172,739.72          |
| 8                   | 7/1/2033     | \$26,921.41         | \$9,765.67          | \$17,155.74         | \$154,766.23          |
| 9                   | 7/1/2034     | \$26,921.41         | \$8,771.67          | \$18,149.74         | \$135,861.71          |
| 10                  | 7/1/2035     | \$26,921.41         | \$7,720.07          | \$19,201.34         | \$115,977.94          |
| 11                  | 7/1/2036     | \$26,921.41         | \$6,607.55          | \$20,313.86         | \$95,064.19           |
| 12                  | 7/1/2037     | \$26,921.41         | \$5,430.56          | \$21,490.85         | \$73,067.11           |
| 13                  | 7/1/2038     | \$26,921.41         | \$4,185.38          | \$22,736.03         | \$49,930.58           |
| 14                  | 7/1/2039     | \$26,921.41         | \$2,868.05          | \$24,053.36         | \$25,595.57           |
| 15                  | 7/1/2040     | \$26,921.41         | \$1,474.38          | \$25,447.03         | \$0.00                |
| <b>Grand Totals</b> |              | <b>\$403,821.15</b> | <b>\$138,798.15</b> | <b>\$265,023.00</b> |                       |

*Int. Rate  
5.794*

\*\* 7 year fixed rate. At the sole discretion of the Lessor or its Assigns ('Lessor'), payments 8 through 15 can be adjusted based on the 7 year SOFR SWAP Rate (annual), as reported the same week as the due date of the 7<sup>th</sup> rental payment. The adjustment rate formula is as follows: current 7 year SOFR SWAP Rate (annual) + 300 basis points = 'adjusted' rate.

The new payment amount would be calculated using the 'adjusted' interest rate and the current outstanding balance following the receipt of the 7<sup>th</sup> payment. All payments would maintain the same due dates as stated on the original payment schedule and the revised payment schedule would replace any previous versions.

If Lessor chooses not to make any adjustments to the payment schedule, the most recently signed payment schedule will remain in full force and effect until the next adjustment period or maturity of the Agreement.

Please note, if the index provided above ceases to exist, is no longer used, or referenced within the financial marketplace, replacement index language would be provided to the Lessee in advance of the adjustment date referenced above.

**LESSEE:**

Cass County Emergency Services District 4

\_\_\_\_\_  
Johnny Duncan, President

CASS COUNTY

Request Seq: 5198431

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

tnt\_3yr\_collect\_rates.rdf v1.4

Tax Units: ALL \* Includes Attorney Fees: Yes

07/15/2026 15:21:05

| Tax Unit                   | Year | Current Year Levy<br>Paid(October 1-June 30) | Delinquent Levy<br>Paid(July 1-June 30) | Penalty & Interest<br>Paid(July 1-June 30) | Attorney Fees*<br>Paid(July 1-June 30) | Sum of<br>Collections | Original<br>Levy** | Collections Rate<br>(Collections/Levy*100) |
|----------------------------|------|----------------------------------------------|-----------------------------------------|--------------------------------------------|----------------------------------------|-----------------------|--------------------|--------------------------------------------|
| 43 -- EMERGENCY SER DIST 4 |      |                                              |                                         |                                            |                                        |                       |                    |                                            |
|                            | 2025 | 36,219.87                                    | 20,582.33                               | 1,312.39                                   | 822.26                                 | 58,936.85             | 57,479.60          | 102.54                                     |
|                            | 2024 | 37,762.39                                    | 14,864.00                               | 516.15                                     | 277.07                                 | 53,419.61             | 0.00               | N/A                                        |
|                            | 2023 | 32,614.30                                    | 17,876.94                               | 607.06                                     | 280.77                                 | 51,379.07             | 0.00               | N/A                                        |
| 124 -- L-K Cisd CED        |      |                                              |                                         |                                            |                                        |                       |                    |                                            |
|                            | 2025 | 0.00                                         | 0.00                                    | 0.00                                       | 0.00                                   | 0.00                  | 0.00               | N/A                                        |
|                            | 2024 | 0.00                                         | 0.00                                    | 0.00                                       | 0.00                                   | 0.00                  | 0.00               | N/A                                        |
|                            | 2023 | 0.00                                         | 0.00                                    | 0.00                                       | 0.00                                   | 0.00                  | 0.00               | N/A                                        |

## 2025 CERTIFIED TOTALS

Property Count: 1,553

53 - EMS4  
Grand Totals

7/23/2026 10:36:10AM

| Land                       |             | Value      |                    |                                                     |                 |
|----------------------------|-------------|------------|--------------------|-----------------------------------------------------|-----------------|
| Homesite:                  |             | 2,369,920  |                    |                                                     |                 |
| Non Homesite:              |             | 7,298,707  |                    |                                                     |                 |
| Ag Market:                 |             | 16,155,250 |                    |                                                     |                 |
| Timber Market:             |             | 98,264,090 | Total Land         | (+)                                                 | 124,087,967     |
| Improvement                |             | Value      |                    |                                                     |                 |
| Homesite:                  |             | 28,993,780 |                    |                                                     |                 |
| Non Homesite:              |             | 20,655,394 | Total Improvements | (+)                                                 | 49,649,174      |
| Non Real                   |             | Count      | Value              |                                                     |                 |
| Personal Property:         | 50          |            | 6,258,550          |                                                     |                 |
| Mineral Property:          | 639         |            | 7,675,038          |                                                     |                 |
| Autos:                     | 0           |            | 0                  |                                                     |                 |
|                            |             |            | Total Non Real     | (+)                                                 | 13,933,588      |
|                            |             |            | Market Value       | =                                                   | 187,670,729     |
| Ag                         |             | Non-Exempt | Exempt             |                                                     |                 |
| Total Productivity Market: | 114,419,340 |            | 0                  |                                                     |                 |
| Ag Use:                    | 369,590     |            | 0                  | Productivity Loss                                   | (-) 108,432,709 |
| Timber Use:                | 5,617,041   |            | 0                  | Appraised Value                                     | = 79,238,020    |
| Productivity Loss:         | 108,432,709 |            | 0                  |                                                     |                 |
|                            |             |            |                    | Homestead Cap                                       | (-) 1,299,808   |
|                            |             |            |                    | 23.231 Cap                                          | (-) 1,482,113   |
|                            |             |            |                    | Assessed Value                                      | = 76,456,099    |
|                            |             |            |                    | Total Exemptions Amount<br>(Breakdown on Next Page) | (-) 13,143,765  |
|                            |             |            |                    | Net Taxable                                         | = 63,312,334    |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 57,166.61 = 63,312,334 \* (0.090293 / 100)

Certified Estimate of Market Value: 187,670,729  
 Certified Estimate of Taxable Value: 63,312,334

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



CASS County

**2025 CERTIFIED TOTALS**

As of Supplement 23

Property Count: 1,553

53 - EMS4  
Grand Totals

7/23/2026

10:36:37AM

**Exemption Breakdown**

| Exemption | Count | Local | State      | Total      |
|-----------|-------|-------|------------|------------|
| DV1       | 2     | 0     | 24,000     | 24,000     |
| DV3       | 1     | 0     | 10,000     | 10,000     |
| DV4       | 9     | 0     | 108,000    | 108,000    |
| DV4S      | 1     | 0     | 860        | 860        |
| DVHS      | 6     | 0     | 831,610    | 831,610    |
| EX-XG     | 1     | 0     | 21,020     | 21,020     |
| EX-XR     | 1     | 0     | 41,730     | 41,730     |
| EX-XV     | 19    | 0     | 12,085,250 | 12,085,250 |
| EX366     | 88    | 0     | 21,295     | 21,295     |
| Totals    |       | 0     | 13,143,765 | 13,143,765 |

**2025 CERTIFIED TOTALS**

Property Count: 1,553

53 - EMS4  
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       | 2     | 3.4260             | \$0                | \$34,580             | \$34,580            |
| C1            | VACANT LOTS AND LAND TRACTS   | 7     | 6.2460             | \$0                | \$52,810             | \$52,810            |
| D1            | QUALIFIED OPEN-SPACE LAND     | 512   | 27,198.6931        | \$0                | \$114,419,340        | \$5,976,795         |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 69    |                    | \$244,610          | \$1,301,063          | \$1,283,187         |
| E             | RURAL LAND, NON QUALIFIED OPE | 398   | 1,578.8838         | \$1,537,790        | \$43,690,311         | \$41,389,886        |
| F1            | COMMERCIAL REAL PROPERTY      | 6     | 27.6250            | \$0                | \$848,137            | \$790,457           |
| G1            | OIL AND GAS                   | 557   |                    | \$0                | \$7,658,562          | \$6,346,876         |
| J3            | ELECTRIC COMPANY (INCLUDING C | 2     | 5.6300             | \$0                | \$1,360,410          | \$1,360,410         |
| J6            | PIPELAND COMPANY              | 13    |                    | \$0                | \$3,808,410          | \$3,808,410         |
| L1            | COMMERCIAL PERSONAL PROPE     | 29    |                    | \$0                | \$823,220            | \$823,220           |
| L2            | INDUSTRIAL AND MANUFACTURIN   | 3     |                    | \$0                | \$304,380            | \$304,380           |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 30    |                    | \$53,820           | \$1,198,870          | \$1,141,323         |
| X             | TOTALLY EXEMPT PROPERTY       | 109   | 123.8590           | \$0                | \$12,170,636         | \$0                 |
| <b>Totals</b> |                               |       | <b>28,944.3629</b> | <b>\$1,836,220</b> | <b>\$187,670,729</b> | <b>\$63,312,334</b> |

## 2025 CERTIFIED TOTALS

Property Count: 1,553

53 - EMS4  
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 | 1     | 2.4260      | \$0         | \$23,580      | \$23,580      |
| A4         | OTHER (BARN-STS ON              | 1     | 1.0000      | \$0         | \$11,000      | \$11,000      |
| C1         | REAL, VACANT PLATTED RESIDENTI  | 7     | 6.2460      | \$0         | \$52,810      | \$52,810      |
| D          | P&A code D                      | 1     | 40.0000     | \$0         | \$160,000     | \$16,330      |
| D1         | REAL, ACREAGE, RANGELAND        | 512   | 27,158.6931 | \$0         | \$114,259,340 | \$5,960,465   |
| D2         | IMPROVEMENTS ON QUALIFIED AG    | 69    |             | \$244,610   | \$1,301,063   | \$1,283,187   |
| E1         | REAL, FARM/RANCH, HOUSE         | 233   | 368.9850    | \$1,416,130 | \$35,670,772  | \$33,613,342  |
| E2         | REAL, FARM/RANCH, MOBILE HOME   | 32    | 42.0720     | \$62,500    | \$1,326,940   | \$1,260,189   |
| E3         | REAL, FARM/RANCH, OTHER IMPROV  | 5     |             | \$24,480    | \$574,910     | \$506,180     |
| E4         | OTHER (BARN-STS ON              | 54    | 142.1600    | \$34,680    | \$1,258,774   | \$1,242,410   |
| E5         | RURAL LAND, NON QUALIFIED LAND  | 96    | 1,025.6668  | \$0         | \$4,858,915   | \$4,767,765   |
| F1         | REAL, Commercial                | 6     | 27.6250     | \$0         | \$848,137     | \$790,457     |
| G1         | OIL AND GAS                     | 557   |             | \$0         | \$7,658,562   | \$6,346,876   |
| J3         | REAL & TANGIBLE PERSONAL, UTIL  | 2     | 5.6300      | \$0         | \$1,360,410   | \$1,360,410   |
| J6         | REAL & TANGIBLE PERSONAL, UTIL  | 13    |             | \$0         | \$3,808,410   | \$3,808,410   |
| L1         | TANGIBLE, PERSONAL PROPERTY, C  | 29    |             | \$0         | \$753,030     | \$753,030     |
| L13        | LEASED VEHICLES & EQ            | 4     |             | \$0         | \$70,190      | \$70,190      |
| L2         | TANGIBLE, PERSONAL PROPERTY, I  | 3     |             | \$0         | \$304,380     | \$304,380     |
| M1         | TANGIBLE OTHER PERSONAL, MOBI   | 30    |             | \$53,820    | \$1,198,870   | \$1,141,323   |
| X          | EXEMPT PROPERTY                 | 109   | 123.8590    | \$0         | \$12,170,636  | \$0           |
| Totals     |                                 |       | 28,944.3629 | \$1,836,220 | \$187,670,729 | \$63,312,334  |

**2025 CERTIFIED TOTALS**

Property Count: 1,553

53 - EMS4  
Effective Rate Assumption

7/23/2026 10:36:37AM

**New Value**

|                          |             |
|--------------------------|-------------|
| TOTAL NEW VALUE MARKET:  | \$1,836,220 |
| TOTAL NEW VALUE TAXABLE: | \$1,836,220 |

**New Exemptions**

| Exemption                      | Description                  | Count |                   |                  |
|--------------------------------|------------------------------|-------|-------------------|------------------|
| EX366                          | HB366 Exempt                 | 30    | 2024 Market Value | \$44,275         |
| ABSOLUTE EXEMPTIONS VALUE LOSS |                              |       |                   | \$44,275         |
| Exemption                      | Description                  | Count |                   | Exemption Amount |
| DV4                            | Disabled Veterans 70% - 100% | 1     |                   | \$12,000         |
| PARTIAL EXEMPTIONS VALUE LOSS  |                              |       |                   | \$12,000         |
| NEW EXEMPTIONS VALUE LOSS      |                              |       |                   | \$56,275         |

**Increased Exemptions**

| Exemption                       | Description | Count | Increased Exemption Amount |
|---------------------------------|-------------|-------|----------------------------|
| INCREASED EXEMPTIONS VALUE LOSS |             |       |                            |
| TOTAL EXEMPTIONS VALUE LOSS     |             |       | \$56,275                   |

**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 |
|------------------------|----------------|----------------------|-----------------|
| 155                    | \$180,187      | \$8,386              | \$171,801       |

**Category A Only**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 1                      | \$167,360      | \$0                  | \$167,360       |

**Median Homestead Value****Category A and E**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 155                    | \$162,150     | \$0                 | \$162,150      |

**Category A Only**

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|------------------------|---------------|---------------------|----------------|
| 1                      | \$167,360     | \$0                 | \$167,360      |

**Lower Value Used**

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

**Uncontested Value**

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