2025 CERTIFIED TOTALS

SJQ - JOAQUIN ISD

Grand Totals

Land		Value			
Homesite:		22,331,031			
Non Homesite:		107,406,843			
Ag Market:		90,462,768			
Timber Market:		127,447,176	**Total Land**	(+)	347,647,818
Improvement		**Value**			
Homesite:		144,704,333			
Non Homesite:		80,910,441	**Total Improvements**	(+)	225,614,774
Non Real	**Count**	**Value**			
Personal Property:	398	74,062,384			
Mineral Property:	15,303	109,854,688			
Autos:	0	0	**Total Non Real**	(+)	183,917,072
			Market Value	=	757,179,664
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	217,909,944	0			
Ag Use:	1,561,642	0	**Productivity Loss**	(-)	211,955,926
Timber Use:	4,392,376	0	**Appraised Value**	=	545,223,738
Productivity Loss:	211,955,926	0			
			Homestead Cap	(-)	10,704,137
			23.231 Cap	(-)	16,857,542
			Assessed Value	=	517,662,059
			Total Exemptions Amount (Breakdown on Next Page)	(-)	234,978,561
			Net Taxable	=	282,683,498

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,673,065	0	0.00	448.90	41			
OV65	43,783,817	1,786,767	8,830.20	8,961.31	410			
Total	47,456,882	1,786,767	8,830.20	9,410.21	451	**Freeze Taxable**	(-)	1,786,767
Tax Rate	1.0386000							

Freeze Adjusted Taxable = 280,896,731

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
2,926,223.65 = 280,896,731 * (1.0386000 / 100) + 8,830.20

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

Month/Year Totals June/2026

Start Month/Year October/2025

For......... 39 - JOAQUIN ISD M&O

CURRENT - MONTH TO DATE

Beginning Tax Balance	$10,500.82	
Plus Supplements	0.00	
Less Adjustments	-1,407.51	-1,407.51
Less Exempts	0.00	
Adjusted Tax Balance	$9,093.31	
Less Discounts	-0.16	
Plus Discounts on Refunds/Returns	28.15	27.99
Less Taxes Collected	1,108.77	
Plus Taxes Refunds/Returns	-1,379.36	-270.59
Total P and I Refunded/Returned	0.00	
Total P and I Collected	151.07	151.07
Total Attorney Fee Refund/Returned	0.00	
Total Attorney Fee Collected	0.00	0.00
Total Other Payment Fee Collected	0.00	
Uncollected Tax Balance	$9,392.05	

CURRENT - YEAR TO DATE

Beginning Tax Balance	$140,492.56		
Plus Supplements	17.65		
Less Adjustments	-4,328.96	-4,311.31	
Less Exempts	0.00		
Adjusted Tax Balance	$136,181.25		
Less Discounts	-2,194.70		
Plus Discounts on Refunds/Returns	74.98	-2,119.72	
Less Taxes Collected	129,740.87		
Plus Taxes Refunds/Returns	-2,876.69	126,864.18	
Total P and I Refunded/Returned	0.00		
Total P and I Collected	416.78	416.78	
Total Attorney Fee Refund/Returned	0.00		93.16 % Collected
Total Attorney Fee Collected	0.00	0.00	6.69 % Due
Total Other Payment Fee Collected	0.00		
Uncollected Tax Balance	$9,392.05		

DELINQUENT - MONTH TO DATE

Beginning Tax Balance	$35,377.57	
Plus Supplements	0.00	
Less Adjustments	-392.50	-392.50
Less Exempts	0.00	
Adjusted Tax Balance	$34,985.07	
Less Discounts	0.00	
Plus Discounts on Refunds/Returns	0.00	0.00
Less Taxes Collected	274.84	
Plus Taxes Refunds/Returns	-3.01	271.83
Total P and I Refunded/Returned	-0.63	
Total P and I Collected	165.89	165.26
Total Attorney Fee Refund/Returned	-0.73	
Total Attorney Fee Collected	85.69	84.96
Total Other Payment Fee Collected	0.00	
Uncollected Tax Balance	$34,713.24	

DELINQUENT - YEAR TO DATE

Beginning Tax Balance	$39,318.52		
Plus Supplements	399.07		
Less Adjustments	-3,172.46	-2,773.39	
Less Exempts	0.00		
Adjusted Tax Balance	$36,545.13		
Less Discounts	0.00		
Plus Discounts on Refunds/Returns	60.58	60.58	
Less Taxes Collected	4,215.79		
Plus Taxes Refunds/Returns	-2,323.32	1,892.47	
Total P and I Refunded/Returned	-0.63		
Total P and I Collected	1,892.76	1,892.13	11.71 % Collected
Total Attorney Fee Refund/Returned	-0.73		
Total Attorney Fee Collected	1,217.44	1,216.71	88.29 % Due
Total Other Payment Fee Collected	0.00		
Uncollected Tax Balance	$34,713.24		

For Panola
2025 Values
as of 7/1/26

M&O 136,181.25
I&S 50,535.22

186,716.47

÷ $1.0386

= $17,977,707

2025
PC Value

Month/Year Totals	[illegible]
Start Month/Year	October/2025
For..........	39IS - JOAQUIN ISD I&S

CURRENT - MONTH TO DATE

Beginning Tax Balance	$3,896.76		
Plus Supplements	0.00		
Less Adjustments	-522.31	-522.31	
Less Exempts	0.00		
Adjusted Tax Balance	$3,374.45		
Less Discounts	-0.06		
Plus Discounts on Refunds/Returns	10.44	10.38	
Less Taxes Collected	411.46		
Plus Taxes Refunds/Returns	-511.87	-100.41	
Total P and I Refunded/Returned	0.00		
Total P and I Collected	56.06	56.06	
Total Attorney Fee Refund/Returned	0.00		
Total Attorney Fee Collected	0.00	0.00	
Total Other Payment Fee Collected	0.00		
Uncollected Tax Balance	$3,485.30		

CURRENT - YEAR TO DATE

Beginning Tax Balance	$52,135.10		
Plus Supplements	6.55		
Less Adjustments	-1,606.43	-1,599.88	
Less Exempts	0.00		
Adjusted Tax Balance I&S 2025	$50,535.22		
Less Discounts	-814.66		
Plus Discounts on Refunds/Returns	27.82	-786.84	
Less Taxes Collected	48,145.25		
Plus Taxes Refunds/Returns	-1,067.51	47,077.74	
Total P and I Refunded/Returned	0.00		
Total P and I Collected	154.66	154.66	
Total Attorney Fee Refund/Returned	0.00		93.16 % Collected
Total Attorney Fee Collected	0.00	0.00	
Total Other Payment Fee Collected	0.00		6.69 % Due
Uncollected Tax Balance	$3,485.30		

DELINQUENT - MONTH TO DATE

Beginning Tax Balance	$14,132.22		
Plus Supplements	0.00		
Less Adjustments	0.00	0.00	
Less Exempts	0.00		
Adjusted Tax Balance	$14,132.22		
Less Discounts	0.00		
Plus Discounts on Refunds/Returns	0.00	0.00	
Less Taxes Collected	107.25		
Plus Taxes Refunds/Returns	-1.18	106.07	
Total P and I Refunded/Returned	-0.25		
Total P and I Collected	64.41	64.16	
Total Attorney Fee Refund/Returned	-0.29		
Total Attorney Fee Collected	33.43	33.14	
Total Other Payment Fee Collected	0.00		
Uncollected Tax Balance	$14,026.15		

DELINQUENT - YEAR TO DATE

Beginning Tax Balance	$15,721.52		
Plus Supplements	156.91		
Less Adjustments	-1,083.45	-926.54	
Less Exempts	0.00		
Adjusted Tax Balance	$14,794.98		
Less Discounts	0.00		
Plus Discounts on Refunds/Returns	23.59	23.59	
Less Taxes Collected	1,696.55		
Plus Taxes Refunds/Returns	-904.13	792.42	
Total P and I Refunded/Returned	-0.25		
Total P and I Collected	774.64	774.39	10.78 % Collected
Total Attorney Fee Refund/Returned	-0.29		
Total Attorney Fee Collected	492 69	492.40	89.22 % Due
Total Other Payment Fee Collected	0.00		
Uncollected Tax Balance	$14,026.15		

Refund Paid Totals Report

Date Range: 7/1/2025 - 6/30/2026

Year	M&O Tax	I&S Tax	Total Tax	P&I M&O	P&I I&S	Attorney	Discount	Overage	Total
Entity Code SJQ									
2020	89.65	40.35	130.00	0.00	0.00	0.00	1.30	0.88	129.58
2021	194.56	86.36	280.92	17.88	7.93	30.98	4.56	0.00	333.15
2022	144.65	57.25	201.90	0.00	0.00	0.00	0.00	0.00	201.90
2023	3,026.70	1,163.94	4,190.64	0.00	0.00	0.00	117.93	0.00	4,072.71
2024	6,290.75	2,470.62	8,761.37	70.45	27.67	114.69	192.70	0.00	8,781.48
2025	10,918.77	4,051.82	14,970.59	0.00	0.00	0.00	360.77	0.00	14,609.82
Total For SJQ	20,665.08	7,870.34	28,535.42	88.33	35.60	145.67	677.26	0.88	28,128.64
Grand Totals	20,665.08	7,870.34	28,535.42	88.33	35.60	145.67	677.26	0.88	28,128.64

Refunds 13,564.83
PY

Panola 4,222.01
17,786.84 Total Refunds

New Value

TOTAL NEW VALUE MARKET:	**$81,627,670**
TOTAL NEW VALUE TAXABLE:	**$77,019,278**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	2	2025 Market Value	$117,940
EX366	HB366 Exempt	1,221	2025 Market Value	$102,660
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$220,600**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	155	$4,015,780
DV3	Disabled Veterans 50% - 69%	1	$10,000
DV4	Disabled Veterans 70% - 100%	3	$1,100
DVHS	Disabled Veteran Homestead	2	$0
HS	Homestead	15	$2,345,992
OV65	Over 65	18	$377,739
	PARTIAL EXEMPTIONS VALUE LOSS	**194**	**$6,750,611**
		NEW EXEMPTIONS VALUE LOSS	**$6,971,211**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$6,971,211**

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
925	$159,908	$128,424	$31,484

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
511	$138,611	$119,818	$18,793

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
925	$123,420	$123,420	$0

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
511	$113,840	$113,840	$0

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

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

Total Ceiling Tax (of ceilings applied):		$134.82
Total Freeze Taxable:	(-)	420 ✓
New Imp/Pers with Ceiling:	(+)	0
**Freeze Adjusted Taxable:	(=)	16,054,570 **This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
27	23	0	6	0	0	0	0	2	0	0

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder

Total Parcels*:	3,275* Parcel count is figured by parcel per ownership
Total Owners:	981
Total Items:	3,289

Special Certified Totals

New Improvement/Personal
Market: $139,190
Taxable:$139,190 ✓

+ **Industrial/Utility/Personal Property New Value**
Taxable: $0

= **Grand Total New Value**
Taxable: $139,190

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

Exempt Value of First Time Absolute Exemption:$0
Exempt Value of First Time Partial Exemption: $19,650

Average Values* (includes protested & exempt value)

		Parcels		
Average Homestead Value A*			**Total Homestead Value A***	
Market	$116,918	33	Market	$3,858,320
Taxable	$14,565		Taxable	$480,660
Average Homestead Value A* and E*			**Total Homestead Value A* and E***	
Market	$128,928	44	Market	$5,672,850
Taxable	$14,615		Taxable	$643,080
Average Homestead Value A* and E* and M1			**Total Homestead Value A* and E* and M1**	
Market	$115,915	56	Market	$6,491,240
Taxable	$11,706		Taxable	$655,520
Average Homestead Value M1			**Total Homestead Value M1**	
Market	$68,199	12	Market	$818,390
Taxable	$1,037		Taxable	$12,440

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: $126,450	Market Value After Cap: $126,450	Net Taxable Value: $0
DISABLED HOMEST	Market: $62,710	Market Value After Cap: $58,670	Net Taxable Value: $0
HOMESTEAD EXEMP	Market: $94,670	Market Value After Cap: $81,380	Net Taxable Value: $0
OVER 65 HS EXEM	Market: $78,960	Market Value After Cap: $69,370	Net Taxable Value: $0
ALL Homesteads	Market: $82,740	Market Value After Cap: $78,160	Net Taxable Value: $0

2026 CERTIFIED TOTALS

SJQ - JOAQUIN ISD

ARB Approved Totals

Land		Value			
Homesite:		27,799,492			
Non Homesite:		108,247,363			
Ag Market:		86,253,109			
Timber Market:		121,284,516	**Total Land**	(+)	343,584,480
Improvement		**Value**			
Homesite:		162,741,392			
Non Homesite:		92,182,416	**Total Improvements**	(+)	254,923,808
Non Real	**Count**	**Value**			
Personal Property:	400	162,116,204			
Mineral Property:	13,681	87,150,945			
Autos:	0	0	**Total Non Real**	(+)	249,267,149
			Market Value	=	847,775,437
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	207,537,625	0			
Ag Use:	1,537,452	0	**Productivity Loss**	(-)	201,459,501
Timber Use:	4,540,672	0	**Appraised Value**	=	646,315,936
Productivity Loss:	201,459,501	0			
			Homestead Cap	(-)	16,157,775
			23.231 Cap	(-)	16,075,033
			Assessed Value	=	614,083,128
			Total Exemptions Amount (Breakdown on Next Page)	(-)	251,324,812
			Net Taxable	=	362,758,316

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	3,812,184	3,332	0.00	448.90	40			
OV65	46,002,804	2,442,002	8,830.20	8,961.31	391			
Total	49,814,988	2,445,334	8,830.20	9,410.21	431	**Freeze Taxable**	(-)	2,445,334
Tax Rate	1.0386000							

Freeze Adjusted Taxable = 360,312,982

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
3,751,040.83 = 360,312,982 * (1.0386000 / 100) + 8,830.20

Certified Estimate of Market Value:	847,775,437
Certified Estimate of Taxable Value:	362,758,316
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2026 Certification of Appraisal Roll for JISD

I, Douglas McPhail, Chief Appraiser for the Panola County Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Panola County Appraisal District and constitutes the appraisal roll for Panola County.

2026 Appraisal Roll Information

Number of Parcels Certified - Real Estate and Mineral			3,289
Number of Accounts Under Protest- Real Estate			0
Number of Accounts Under Protest - Minerals			0
Real Estate Market Value			21,711,720
Mineral Market Value			12,465,890
Total Market Value			**34,177,610**
20% MIUP Circuit Breaker Limit		-	3,520
10% Homestead Cap Loss		-	899,400
20% Circuit Breaker Limit		-	221,050
	Total Market after Cap		33,053,640
Less Productivity Loss			10,493,830
	Total Market Taxable		**22,559,810**
Less Real Exemp Property			353,080
Abatements			
Less $ 2500 Inc Real Personal			
BPP Exempt: Single Situs/Owner			
BPP Exempt: Multi/Situs on L1H/L2H			350
Less Community Housing			
Less Freeport			
Less TCEQ/Pollution Control		-	
Less VLA Loss		-	
Less Mineral Exempt Property		-	47,480
Less $500 Inc Mineral Owner		-	57,080
Less Mineral Abatements		-	
Less Chapter 313 Value Limitation		-	
Less Mineral Unknown		-	
Less Mineral Protested Value			
BPP Exempt: Single Situs/Owner		-	
BPP Exempt: Multi\Situs on L1H/L2H		-	
BPP Exempt: Multi Situs on J		-	748,640
BPP Exempt: Related Business Entity		-	
Less Exemptions:			
Homestead - H,S		-	4,606,400
Senior - S		-	124,820
Disabled - B		-	37,470
DV 100%		-	
Surviving Spouse of a Service Member			
Surviving Spouse of a First Responder			
20% Local Discount		-	529,500
Disabled Veteran		-	
Option - 65		-	
Local Disabled		-	
State Homestead		-	
Net Taxable Value (Before Freeze)		=	**16,054,990**
Less Real Estate Freeze Taxable		-	420
Plus New Imps/Pers with Ceiling		+	
Total Taxable Value		=	**16,054,570**

12,465,890
(104,560)
12,361,330

for LPVS 2026

Douglas McPhail, Chief Appraiser

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

DEBORA RILEY, TAC
TAX ASSESSOR COLLECTOR
PROPERTY REPORT

MONTH/DATE	ACCOUNT	M&O CURRENT	I&S CURR	DELQ	I&S DELQ	WIRED	COMM 1%
SEPT25-AUG26							
	WIRED						
SEPT 1-30,2025	791			23,539.37	9,743.92	$32,950.46	332.83
10/17/2025	794	62,713.08	23,272.10	2,226.53	882.53	$88,203.30	890.94
10/27/2025	797	256,811.99	95,267.31	3,255.90	1,010.61	$352,782.35	3,563.46
11/3/2025	800	397,618.68	147,546.01	196.91	80.62	$539,987.80	5,454.42
11/6/2025	803	451,003.30	167,362.60	1,584.63	629.79	$614,374.52	6,205.80
12/1/2025	806	48,569.59	17,769.43	1,200.28	533.29	$67,391.86	680.73
12/10/2025	809	62,570.22	23,501.16	997.02	401.45	$86,586.46	883.39
12/22/2025	812	24,580.42	9,112.94	219.02	94.12	$33,666.43	340.07
1/5/2026	815	54,816.66	20,332.50	-417.96	-109.31	$73,875.67	746.22
1/10/2026	818	20,311.78	7,597.01	47.51	18.97	$27,695.52	279.75
1/20/2026	821	34,319.73	12,788.42	598.06	235.89	$47,462.68	479.42
2/4/2026	824	195,166.04	72,795.88	15,737.33	6,674.54	$287,470.05	2,903.74
2/11/2026	827	188,093.12	69,789.27	728.63	293.32	$256,315.30	2,589.04
3/3/2026	830	24,368.42	9,041.84	5,777.73	2,405.31	$41,177.37	415.93
4/6/2026	833	32,485.38	12,054.81	511.07	183.83	$44,782.74	452.35
5/2/2026	836	12,485.85	4,623.11	979.11	408.71	$18,311.81	184.97
6/1/2026	839	23,209.19	8,536.01	7,044.87	2,856.01	$41,229.62	416.46
7/1/2026	842	113,039.93	41,928.58	2,487.82	1,013.32	$156,884.95	1,584.70
8/2/2026	845	12,064.21	4,396.94	2,842.61	1,179.56	$20,278.49	204.83
						$0.00	
						$0.00	
						$0.00	
						$0.00	
	M&O	2,014,227.59		69,556.44			
TOTALS	I&S		747,715.92		28,536.48	$2,831,427.38	28,609.05

I DECLARE THAT THE INFORMATION IN THIS DOCUMEI	(M&O)		(I&S)	TOTAL
CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIE	2,083,784.03		776,252.40	

PROPERTY TAX DEPT

RECEIVED BY:
JOAQUIN ISD

REMITTANCE OFFICER:
Debora Riley, TAC
SHELBY COUNTY
TAX ASSESSOR COLLECTOR

TOTAL COLLECTED			
ADJ TAX	2,928,603.90	FISCAL RECAP	
M&O	2,136,090.17		
I&S	792,513.73		
TOTAL	2,928,603.90		
COLLECTED	2,860,036.43	97.6%	
M&O	2,083,784.03	97.5%	
I&S	776,252.40	97.9%	

Debora Riley
SIGNATURE

ASSESSOR AND COLLECTOR
SHELBY COUNTY TEXAS

County Of Panola

HOLLY GIBBS
TAX ASSESSOR - COLLECTOR
PANOLA COUNTY COURTHOUSE
110 S. SYCAMORE, ROOM 211
CARTHAGE, TEXAS 75633

(903) 693-0340

July 14, 2026

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

Thank you,

Holly Gibbs PCC, CTOP, PCAC
Panola County Tax Assessor-Collector

PANOLA COUNTY TEXAS ASSESSOR-COLLECTOR OF TAXES

2026 Debt Service
JOAQUIN ISD

Date: 08/06/2026 10:56 AM

The district plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or other resources, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
SERIES 2016 & 2020 BONDS	710,000	256,225	0	966,225

Total required for 2026 debt service	$966,225
-Amount (if any) paid from fund balance	$0
-Amount (if any) paid from other resources	$214,000
-Excess collections last year	$0
=Total to be paid from taxes in 2026	$752,225
+Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	$0
=Total debt levy	$752,225

<u>Important Note:</u>

The above schedule is for your information only. State law does not require that you publish the debt service schedule.

Release 3 - HB2
08/03/26

JQ

Notice of Public Meeting to Discuss
Budget and Proposed Tax Rate

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	0.75750	0.28110	1.03860	4,862	14,458
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	0.72442	0.20394	0.92836	5,703	13,617
Proposed Rate	0.70110	0.19980	0.90090	5,553	13,763

* The Interest and Sinking Fund tax revenue is used to pay for bonded debt on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.