

FORM 50-856 SOURCE SUMMARY

2026 Tax Rate Calculation Worksheet | Paris Junior College

Purpose. This page identifies the principal non-calculated inputs used in PJC's 2026 Form 50-856 (Lamar CAD recalculation dated August 17, 2026) and the corresponding source documents included in the support packet. Each hyperlink jumps to the labeled page within this PDF, shown as "Packet p. N" in the gray box at the top right of every page - this is this packet's own page count, not the originating agency's internal report pagination.

Line	Input	Supporting documentation
1	\$7,771,931,597	2025 LCAD Certified Totals, As of Supplement 22, August 17, 2026 - Grand Totals (packet p. 36): Net Taxable. Reflects adjustments to the 2025 roll since certification, including 25.25(d) corrections.
2	\$877,666,364	2025 LCAD Certified Totals, As of Supplement 22, August 17, 2026 - Grand Totals (packet p. 36): Freeze Taxable (prior year total taxable value of homesteads with tax ceilings).
4, 29	\$0.066324/\$100	2025 tax-rate notice: proposed \$0.066324 and VAR \$0.066328; August 25, 2025 Board minutes (packet p. 29) documenting approval of the proposed 7.992% increase; confirmed by 2026 LCAD Certified Totals (packet p. 3), showing Tax Rate 0.0663240.
5A, 5B, 5C	\$21,220,000 / \$14,000,000 / \$7,220,000	LCAD email from Stephanie Lee, Chief Appraiser, July 28, 2026 (packet p. 17): Chapter 42 lawsuit values - final court decisions that reduced 2025 appraised values (5A \$21,220,000; 5B \$14,000,000; 5C \$7,220,000).
6	\$0	LCAD email from Stephanie Lee, Chief Appraiser, July 28, 2026 (packet p. 17): confirmed no pending Chapter 42 lawsuit affecting a 2025 value as of July 25, 2026 (pending suit relates to 2024).
10A	\$3,592,800	2026 LCAD Effective Rate Assumption (packet p. 15): Absolute Exemptions Value Loss.
10B	\$96,814,219	2026 LCAD Effective Rate Assumption (packet p. 15): Partial Exemptions Value Loss.
16, 32A	\$7,154.24	LCAD email from Stephanie Lee, Chief Appraiser, July 28, 2026 (packet p. 17): tax refunds issued for years before 2025 - court decisions, 25.25(b)/(c) corrections, or 31.11 payment errors.
18A	\$8,094,616,206	LCAD certification letter dated July 23, 2026 (packet p. 2); 2026 LCAD Certified Totals (packet p. 3): Net Taxable.
19A	\$11,637,761	2026 LCAD Lower Value Used (packet p. 16): Total Value Used for 21 protested properties (of \$14,492,965 total market value).
20	\$929,837,001	2026 LCAD Certified Totals (packet p. 3): Freeze Taxable (current year total taxable value of homesteads with tax ceilings).
24	\$91,826,887	LCAD certification letter dated July 23, 2026 (packet p. 2); 2026 LCAD Effective Rate Assumption (packet p. 15): Total New Value Taxable.
46A	100%	LCAD certification letter dated July 23, 2026 (packet p. 2), states 100%.

Key calculated results

Line 27 - NNR rate \$0.063770/\$100	Line 40 - NNR M&O \$0.064710/\$100	Line 50 - Voter approval \$0.069886/\$100
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Review notes. Lines 1 and 2 were revised on August 17, 2026 to the 2025 Certified Totals as of Supplement 22 (packet p. 36), replacing the values previously taken from the August 21, 2025 certification report. Line 20 uses Freeze Taxable of \$929,837,001 as reported on the 2026 Certified Totals (packet p. 3), without deduction of the \$789,753 transfer adjustment. The 0.0665740 shown on the August 2025 LCAD report was the rate then carried in LCAD's system, before adoption of the 2025 rate. Zero-value entries reflect reported non-applicability or management assumptions and should be confirmed during legal review.

Appendix - documents included in this packet

Pages 2-16: 2026 Lamar CAD Certified Totals report, as of certification July 23, 2026 (certification letter, ARB approved totals, exemption breakdowns, state category breakdowns, effective rate assumption, lower value used) - supports Lines 18A, 19A, 20 and 24.

Page 17: Email from Stephanie Lee, Chief Appraiser, Lamar CAD, to Keitha Carlton, July 28, 2026 - responses on prior-year 25.25(d) corrections, Chapter 42 lawsuit values, and pre-2025 tax refunds - supports Lines 5, 6, 16 and 32A.

Pages 18-27: 2025 Lamar CAD Certified Totals report, as of certification August 21, 2025 - retained for reference; superseded for Lines 1 and 2 by the Supplement 22 report at pages 32-45.

Pages 28-31: Paris Junior College Board of Regents, Regular Meeting minutes, [August 25, 2025](#) (packet p. 28) (tax rate adoption at 7.992% above no-new-revenue, item on page 2 of the minutes) - supports Line 4/29.

Pages 32-45: [2025 Lamar CAD Certified Totals report, As of Supplement 22, printed August 17, 2026](#) (ARB approved totals, under ARB review totals, grand totals, exemption and state category breakdowns) - supports Line 1 and Line 2. Grand Totals appear at packet p. 36.

Note: the 2025 tax-rate notice cited on Line 4/29 (the published notice of the proposed and VAR rates) is not yet included in this packet. Add that document before this worksheet is finalized for posting.

Revised for Lamar CAD recalculation - August 18, 2026

Lamar County Appraisal District

521 Bonham St. P.O. Box 400 Paris, TX 75461-0400

Phone: (903) 785-7822 Fax (903) 785-8322

July 23, 2026

Paris Junior College
Stephen Benson - President
2400 Clarksville Street
Paris, TX 75460

Paris Junior College,

I certify the following values for the 2026 Appraisal Roll:

1. Total Market Value:	\$13,125,369,659.00
2. Total Assessed Value:	\$9,692,346,038.00
3. Total Taxable Value:	\$8,094,616,206.00
4. Freeze Adjusted Taxable Value:	\$7,163,989,452.00
5. Actual Frozen Taxes:	\$449,083.85
6. Number of Accounts:	40276
7. New Property Taxable Value:	\$91,826,887.00
8. Average Homestead Taxable Value:	\$197,772.00
9. Anticipated 2026 Collection Rate:	100%
10. Value still under ARB Review: (Not included in above totals)	\$14,492,965.00

If you have any questions, please do not hesitate to contact me.

Sincerely,



Stephanie Lee, RPA
Chief Appraiser

Signature Received

Date

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 40,276

JCP - PJC
ARB Approved Totals

7/23/2026 1:19:23PM

Land		Value			
Homesite:		317,233,937			
Non Homesite:		845,122,861			
Ag Market:		3,078,747,969			
Timber Market:		4,756,080	Total Land	(+)	4,245,860,847
Improvement		Value			
Homesite:		3,187,834,611			
Non Homesite:		2,767,917,619	Total Improvements	(+)	5,955,752,230
Non Real		Count	Value		
Personal Property:	3,182		2,923,731,710		
Mineral Property:	9		24,872		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					13,125,369,659
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,083,407,919	96,130			
Ag Use:	50,110,581	500	Productivity Loss	(-)	3,033,154,548
Timber Use:	142,790	0	Appraised Value	=	10,092,215,111
Productivity Loss:	3,033,154,548	95,630			
			Homestead Cap	(-)	252,818,707
			23.231 Cap	(-)	147,050,366
			Assessed Value	=	9,692,346,038
			Total Exemptions Amount	(-)	1,597,729,832
			(Breakdown on Next Page)		
			Net Taxable	=	8,094,616,206

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	54,061,675	46,315,211	22,021.99	22,994.55	435		
DPS	291,560	271,560	172.29	182.42	2		
OV65	974,613,756	883,250,230	426,889.57	437,764.58	5,160		
Total	1,028,966,991	929,837,001	449,083.85	460,941.55	5,597	Freeze Taxable	(-) 929,837,001
Tax Rate	0.0663240						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	3,585,840	3,402,717	2,612,964	789,753	16		
Total	3,585,840	3,402,717	2,612,964	789,753	16	Transfer Adjustment	(-) 789,753
						Freeze Adjusted Taxable	= 7,163,989,452

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
5,200,528.21 = 7,163,989,452 * (0.0663240 / 100) + 449,083.85

tax ceiling=929,837,001

Certified Estimate of Market Value: 13,125,369,659
Certified Estimate of Taxable Value: 8,094,616,206

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

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 40,276

JCP - PJC
ARB Approved Totals

7/23/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2,326	0	86,213,669	86,213,669
145D	389	0	7,195,352	7,195,352
145D1	166	0	2,770,626	2,770,626
145F	254	0	14,403,494	14,403,494
AB	9	0	0	0
CHODO	53	36,668,572	0	36,668,572
DP	471	4,446,535	0	4,446,535
DPS	2	20,000	0	20,000
DSTR	1	114,504	0	114,504
DV1	107	0	1,012,830	1,012,830
DV1S	2	0	0	0
DV2	54	0	490,460	490,460
DV3	89	0	817,220	817,220
DV4	430	0	2,882,735	2,882,735
DV4S	6	0	37,029	37,029
DVHS	417	0	94,677,424	94,677,424
DVHSS	3	0	860,374	860,374
EX	8	0	763,034	763,034
EX-XA	1	0	411,324	411,324
EX-XG	10	0	3,859,787	3,859,787
EX-XI	4	0	1,814,580	1,814,580
EX-XL	16	0	981,100	981,100
EX-XN	42	0	4,648,755	4,648,755
EX-XR	5	0	198,880	198,880
EX-XU	25	0	99,728,932	99,728,932
EX-XV	1,058	0	936,249,055	936,249,055
EX366	2	0	180	180
FEED	1	0	36,733	36,733
FR	29	151,637,571	0	151,637,571
FRSS	1	0	90,190	90,190
HT	4	0	0	0
MED	2	0	12,100	12,100
OV65	5,416	51,680,466	0	51,680,466
OV65S	23	230,000	0	230,000
PC	46	92,619,046	0	92,619,046
PPV	4	157,275	0	157,275
Totals		337,573,969	1,260,155,863	1,597,729,832

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 21
JCP - PJC
Under ARB Review Totals

7/23/2026 1:19:23PM

Land		Value			
Homesite:		60,390			
Non Homesite:		2,181,490			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	2,241,880
Improvement		Value			
Homesite:		271,060			
Non Homesite:		11,980,025	Total Improvements	(+)	12,251,085
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	14,492,965
Ag		Non Exempt	Exempt		
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	14,492,965
Productivity Loss:	0	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	307,219
			Assessed Value	=	14,185,746
			Total Exemptions Amount (Breakdown on Next Page)	(-)	10,000
			Net Taxable	=	14,175,746

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
9,401.92 = 14,175,746 * (0.066324 / 100)

Certified Estimate of Market Value: 11,715,750
Certified Estimate of Taxable Value: 11,637,761

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

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 21

JCP - PJC
Under ARB Review Totals

7/23/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
OV65	1	10,000	0	10,000
Totals		10,000	0	10,000

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 40,297

JCP - PJC
Grand Totals

7/23/2026 1:19:23PM

Land	Value		
Homesite:	317,294,327		
Non Homesite:	847,304,351		
Ag Market:	3,078,747,969		
Timber Market:	4,756,080	Total Land	(+) 4,248,102,727

Improvement	Value		
Homesite:	3,188,105,671		
Non Homesite:	2,779,897,644	Total Improvements	(+) 5,968,003,315

Non Real	Count	Value		
Personal Property:	3,182	2,923,731,710		
Mineral Property:	9	24,872		
Autos:	0	0	Total Non Real	(+) 2,923,756,582
			Market Value	= 13,139,862,624

Ag	Non Exempt	Exempt		
Total Productivity Market:	3,083,407,919	96,130		
Ag Use:	50,110,581	500	Productivity Loss	(-) 3,033,154,548
Timber Use:	142,790	0	Appraised Value	= 10,106,708,076
Productivity Loss:	3,033,154,548	95,630		
			Homestead Cap	(-) 252,818,707
			23.231 Cap	(-) 147,357,585
			Assessed Value	= 9,706,531,784
			Total Exemptions Amount (Breakdown on Next Page)	(-) 1,597,739,832
			Net Taxable	= 8,108,791,952

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	54,061,675	46,315,211	22,021.99	22,994.55	435		
DPS	291,560	271,560	172.29	182.42	2		
OV65	974,613,756	883,250,230	426,889.57	437,764.58	5,160		
Total	1,028,966,991	929,837,001	449,083.85	460,941.55	5,597	Freeze Taxable	(-) 929,837,001
Tax Rate	0.0663240						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	3,585,840	3,402,717	2,612,964	789,753	16		
Total	3,585,840	3,402,717	2,612,964	789,753	16	Transfer Adjustment	(-) 789,753
						Freeze Adjusted Taxable	= 7,178,165,198

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
5,209,930.14 = 7,178,165,198 * (0.0663240 / 100) + 449,083.85

Certified Estimate of Market Value: 13,137,085,409
Certified Estimate of Taxable Value: 8,106,253,967

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

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 40,297

JCP - PJC
Grand Totals

7/23/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2,326	0	86,213,669	86,213,669
145D	389	0	7,195,352	7,195,352
145D1	166	0	2,770,626	2,770,626
145F	254	0	14,403,494	14,403,494
AB	9	0	0	0
CHODO	53	36,668,572	0	36,668,572
DP	471	4,446,535	0	4,446,535
DPS	2	20,000	0	20,000
DSTR	1	114,504	0	114,504
DV1	107	0	1,012,830	1,012,830
DV1S	2	0	0	0
DV2	54	0	490,460	490,460
DV3	89	0	817,220	817,220
DV4	430	0	2,882,735	2,882,735
DV4S	6	0	37,029	37,029
DVHS	417	0	94,677,424	94,677,424
DVHSS	3	0	860,374	860,374
EX	8	0	763,034	763,034
EX-XA	1	0	411,324	411,324
EX-XG	10	0	3,859,787	3,859,787
EX-XI	4	0	1,814,580	1,814,580
EX-XL	16	0	981,100	981,100
EX-XN	42	0	4,648,755	4,648,755
EX-XR	5	0	198,880	198,880
EX-XU	25	0	99,728,932	99,728,932
EX-XV	1,058	0	936,249,055	936,249,055
EX366	2	0	180	180
FEED	1	0	36,733	36,733
FR	29	151,637,571	0	151,637,571
FRSS	1	0	90,190	90,190
HT	4	0	0	0
MED	2	0	12,100	12,100
OV65	5,417	51,690,466	0	51,690,466
OV65S	23	230,000	0	230,000
PC	46	92,619,046	0	92,619,046
PPV	4	157,275	0	157,275
Totals		337,583,969	1,260,155,863	1,597,739,832

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 40,276

JCP - PJC
ARB Approved Totals

7/23/2026 1:19:41PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	13,984	9,158.7422	\$15,534,240	\$2,311,293,146	\$2,044,575,933
B	MULTIFAMILY RESIDENCE	580	211.9480	\$2,836,650	\$179,984,426	\$172,855,435
C1	VACANT LOTS AND LAND TRACTS	4,528	3,795.0494	\$2,020	\$51,596,864	\$47,021,187
D1	QUALIFIED OPEN-SPACE LAND	9,420	465,516.0749	\$0	\$3,083,407,919	\$50,170,616
D2	IMPROVEMENTS ON QUALIFIED OP	2,775		\$756,700	\$63,841,914	\$63,438,780
E	RURAL LAND, NON QUALIFIED OPE	8,791	49,947.2486	\$36,910,960	\$1,695,030,626	\$1,512,231,512
F1	COMMERCIAL REAL PROPERTY	2,094	16,726.2545	\$24,359,400	\$810,139,331	\$745,434,864
F2	INDUSTRIAL AND MANUFACTURIN	178	1,344.7800	\$0	\$893,161,750	\$835,588,385
G1	OIL AND GAS	9		\$0	\$24,872	\$24,692
J1	WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$769
J2	GAS DISTRIBUTION SYSTEM	17	5.1636	\$0	\$29,770,160	\$29,645,160
J3	ELECTRIC COMPANY (INCLUDING C	34	96.6827	\$0	\$108,918,130	\$108,071,354
J4	TELEPHONE COMPANY (INCLUDI	61	3.9302	\$0	\$7,739,630	\$6,852,434
J5	RAILROAD	20	37.4576	\$0	\$3,122,434	\$2,692,110
J6	PIPELINE	77		\$0	\$207,318,620	\$206,068,620
J7	CABLE TELEVISION COMPANY	9		\$0	\$7,834,090	\$7,620,260
L1	COMMERCIAL PERSONAL PROPE	2,557		\$16,371,750	\$274,847,360	\$187,626,276
L2	INDUSTRIAL AND MANUFACTURIN	377		\$0	\$2,233,830,380	\$2,029,410,677
M1	TANGIBLE OTHER PERSONAL, MOE	442		\$1,053,230	\$26,197,666	\$22,241,576
O	RESIDENTIAL INVENTORY	86	87.2534	\$0	\$1,184,880	\$999,901
S	SPECIAL INVENTORY TAX	60		\$0	\$24,584,450	\$22,045,664
X	TOTALLY EXEMPT PROPERTY	1,193	48,021.8185	\$14,318,330	\$1,108,576,581	\$0
Totals			594,952.5646	\$112,143,280	\$13,122,407,049	\$8,094,616,205

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 21

JCP - PJC
Under ARB Review Totals

7/23/2026 1:19:41PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	0.2930	\$0	\$93,970	\$84,643
B	MULTIFAMILY RESIDENCE	3	0.7430	\$0	\$1,545,995	\$1,459,481
C1	VACANT LOTS AND LAND TRACTS	1	0.4000	\$0	\$10,560	\$10,560
E	RURAL LAND, NON QUALIFIED OPE	3	10.8550	\$0	\$446,600	\$436,600
F1	COMMERCIAL REAL PROPERTY	11	24.5968	\$0	\$12,335,020	\$12,123,642
M1	TANGIBLE OTHER PERSONAL, MOE	2		\$0	\$60,820	\$60,820
Totals			36.8878	\$0	\$14,492,965	\$14,175,746

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 40,297

JCP - PJC
Grand Totals

7/23/2026 1:19:41PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	13,985	9,159.0352	\$15,534,240	\$2,311,387,116	\$2,044,660,576
B	MULTIFAMILY RESIDENCE	583	212.6910	\$2,836,650	\$181,530,421	\$174,314,916
C1	VACANT LOTS AND LAND TRACTS	4,529	3,795.4494	\$2,020	\$51,607,424	\$47,031,747
D1	QUALIFIED OPEN-SPACE LAND	9,420	465,516.0749	\$0	\$3,083,407,919	\$50,170,616
D2	IMPROVEMENTS ON QUALIFIED OP	2,775		\$756,700	\$63,841,914	\$63,438,780
E	RURAL LAND, NON QUALIFIED OPE	8,794	49,958.1036	\$36,910,960	\$1,695,477,226	\$1,512,668,112
F1	COMMERCIAL REAL PROPERTY	2,105	16,750.8513	\$24,359,400	\$822,474,351	\$757,558,506
F2	INDUSTRIAL AND MANUFACTURIN	178	1,344.7800	\$0	\$893,161,750	\$835,588,385
G1	OIL AND GAS	9		\$0	\$24,872	\$24,692
J1	WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$769
J2	GAS DISTRIBUTION SYSTEM	17	5.1636	\$0	\$29,770,160	\$29,645,160
J3	ELECTRIC COMPANY (INCLUDING C	34	96.6827	\$0	\$108,918,130	\$108,071,354
J4	TELEPHONE COMPANY (INCLUDI	61	3.9302	\$0	\$7,739,630	\$6,852,434
J5	RAILROAD	20	37.4576	\$0	\$3,122,434	\$2,692,110
J6	PIPELINE	77		\$0	\$207,318,620	\$206,068,620
J7	CABLE TELEVISION COMPANY	9		\$0	\$7,834,090	\$7,620,260
L1	COMMERCIAL PERSONAL PROPE	2,557		\$16,371,750	\$274,847,360	\$187,626,276
L2	INDUSTRIAL AND MANUFACTURIN	377		\$0	\$2,233,830,380	\$2,029,410,677
M1	TANGIBLE OTHER PERSONAL, MOB	444		\$1,053,230	\$26,258,486	\$22,302,396
O	RESIDENTIAL INVENTORY	86	87.2534	\$0	\$1,184,880	\$999,901
S	SPECIAL INVENTORY TAX	60		\$0	\$24,584,450	\$22,045,664
X	TOTALLY EXEMPT PROPERTY	1,193	48,021.8185	\$14,318,330	\$1,108,576,581	\$0
	Totals		594,989.4524	\$112,143,280	\$13,136,900,014	\$8,108,791,951

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 40,276

JCP - PJC
ARB Approved Totals

7/23/2026 1:19:41PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		5	0.5320	\$0	\$379,087	\$0
A1	SINGLE FAMILY RESIDENCE	13,738	8,777.3078	\$14,598,730	\$2,291,189,939	\$2,028,134,196
A2	SINGLE FAMILY M/HOME ATTACHED	424	371.6018	\$858,010	\$18,690,240	\$15,491,815
A3	SINGLE FAMILY BARN, SHED, CARPC	104	9.3006	\$77,500	\$1,033,880	\$949,922
B		2	1.6705	\$0	\$574,910	\$0
B1	MULTIFAMILY RESIDENCE	186	89.9093	\$0	\$76,216,788	\$72,550,883
B2	MULTIFAMILY (*PLEX)	491	120.3682	\$2,836,650	\$103,192,728	\$100,304,552
C1	VACANT LOT	3,940	2,288.8869	\$2,020	\$38,998,532	\$37,967,129
C2	VACANT LOT	130	128.9955	\$0	\$3,404,680	\$3,328,974
C3	RURAL VACANT LOT	462	1,377.1670	\$0	\$9,193,652	\$5,725,084
D1	QUALIFIED AG LAND RN1, RIDI, RB1,	8,491	384,984.4064	\$0	\$2,702,092,511	\$30,624,449
D2	IMPROVEMENT ON QUALIFIED AG LA	2,775		\$756,700	\$63,841,914	\$63,438,780
D3	QUALIFIED AG LAND TD1, TD2, TD3, T	791	53,290.2567	\$0	\$218,294,670	\$18,323,965
D4	QUALIFIED AG LAND BEES	71	1,088.3347	\$0	\$6,651,450	\$60,310
D5	QUALIFIED AG LAND WILDLIFE MANA	395	22,506.2753	\$0	\$134,410,368	\$1,551,233
D6	QUALIFIED AG LAND TIMBER MANAG	92	3,901.0760	\$9,830	\$22,797,890	\$449,629
E		4	27.3687	\$0	\$169,991	\$0
E1	FARM OR RANCH IMPROVEMENT	6,437	5,885.4382	\$34,044,300	\$1,277,143,047	\$1,127,366,342
E2	FARM OR RANCH IMP MOBILE HOME	431	332.4880	\$1,805,530	\$25,114,249	\$20,354,164
E3	FARM OR RANCH IMP BARNS, SHEDS	457	10.4530	\$664,040	\$7,752,847	\$7,035,980
E4	NON QUALIFIED AG LAND	5,682	43,437.2265	\$387,260	\$384,011,522	\$356,636,057
F1	COMMERCIAL REAL PROPERTY	2,091	16,702.8708	\$24,359,400	\$809,682,791	\$744,987,670
F2	INDUSTRIAL REAL PROPERTY	178	1,344.7800	\$0	\$893,161,750	\$835,588,385
F3	COMMERCIAL REAL PROPERTY	17	23.3837	\$0	\$456,540	\$447,194
G1	OIL AND GAS	9		\$0	\$24,872	\$24,692
J1	WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$769
J2	GAS DISTRIBUTION SYSTEM	17	5.1636	\$0	\$29,770,160	\$29,645,160
J3	ELECTRIC COMPANY (including Co-o	34	96.6827	\$0	\$108,918,130	\$108,071,354
J4	TELEPHONE COMPANY (including Co	61	3.9302	\$0	\$7,739,630	\$6,852,434
J5	RAILROAD	20	37.4576	\$0	\$3,122,434	\$2,692,110
J6	PIPELINE COMPANY	77		\$0	\$207,318,620	\$206,068,620
J7	CABLE TELEVISION COMPANY	9		\$0	\$7,834,090	\$7,620,260
L1	COMMERICAL PERSONAL PROPERT	2,557		\$16,371,750	\$274,847,360	\$187,626,276
L2	INDUSTRIAL PERSONAL PROPERTY	377		\$0	\$2,233,830,380	\$2,029,410,677
M3	TANGIBLE OTHER PERSONAL, MOBI	438		\$1,053,230	\$25,863,296	\$21,991,175
M4	TANGIBLE OTHER PERSONAL, MOBI	4		\$0	\$334,370	\$250,401
O	RESIDENTIAL INVENTORY	86	87.2534	\$0	\$1,184,880	\$999,901
S	SPECIAL INVENTORY TAX	60		\$0	\$24,584,450	\$22,045,664
X	TOTALLY EXEMPT PROPERTY	1,193	48,021.8185	\$14,318,330	\$1,108,576,581	\$0
	Totals		594,952.5646	\$112,143,280	\$13,122,407,049	\$8,094,616,206

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 21

JCP - PJC
Under ARB Review Totals

7/23/2026 1:19:41PM

CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	1	0.2930	\$0	\$93,970	\$84,643
B1	MULTIFAMILY RESIDENCE	3	0.7430	\$0	\$1,545,995	\$1,459,481
C3	RURAL VACANT LOT	1	0.4000	\$0	\$10,560	\$10,560
E1	FARM OR RANCH IMPROVEMENT	2		\$0	\$254,210	\$247,267
E4	NON QUALIFIED AG LAND	3	10.8550	\$0	\$192,390	\$189,333
F1	COMMERCIAL REAL PROPERTY	11	24.5968	\$0	\$12,335,020	\$12,123,642
M3	TANGIBLE OTHER PERSONAL, MOBI	2		\$0	\$60,820	\$60,820
Totals			36.8878	\$0	\$14,492,965	\$14,175,746

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 40,297

JCP - PJC
Grand Totals

7/23/2026 1:19:41PM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	5	0.5320	\$0	\$379,087	\$0
A1 SINGLE FAMILY RESIDENCE	13,739	8,777.6008	\$14,598,730	\$2,291,283,909	\$2,028,218,839
A2 SINGLE FAMILY M/HOME ATTACHED	424	371.6018	\$858,010	\$18,690,240	\$15,491,815
A3 SINGLE FAMILY BARN, SHED, CARPC	104	9.3006	\$77,500	\$1,033,880	\$949,922
B	2	1.6705	\$0	\$574,910	\$0
B1 MULTIFAMILY RESIDENCE	189	90.6523	\$0	\$77,762,783	\$74,010,364
B2 MULTIFAMILY (*PLEX)	491	120.3682	\$2,836,650	\$103,192,728	\$100,304,552
C1 VACANT LOT	3,940	2,288.8869	\$2,020	\$38,998,532	\$37,967,129
C2 VACANT LOT	130	128.9955	\$0	\$3,404,680	\$3,328,974
C3 RURAL VACANT LOT	463	1,377.5670	\$0	\$9,204,212	\$5,735,644
D1 QUALIFIED AG LAND RN1, RIDI, RB1,	8,491	384,984.4064	\$0	\$2,702,092,511	\$30,624,449
D2 IMPROVEMENT ON QUALIFIED AG LA	2,775		\$756,700	\$63,841,914	\$63,438,780
D3 QUALIFIED AG LAND TD1, TD2, TD3, T	791	53,290.2567	\$0	\$218,294,670	\$18,323,965
D4 QUALIFIED AG LAND BEES	71	1,088.3347	\$0	\$6,651,450	\$60,310
D5 QUALIFIED AG LAND WILDLIFE MANA	395	22,506.2753	\$0	\$134,410,368	\$1,551,233
D6 QUALIFIED AG LAND TIMBER MANAG	92	3,901.0760	\$9,830	\$22,797,890	\$449,629
E	4	27.3687	\$0	\$169,991	\$0
E1 FARM OR RANCH IMPROVEMENT	6,439	5,885.4382	\$34,044,300	\$1,277,397,257	\$1,127,613,609
E2 FARM OR RANCH IMP MOBILE HOME	431	332.4880	\$1,805,530	\$25,114,249	\$20,354,164
E3 FARM OR RANCH IMP BARN, SHEDS	457	10.4530	\$664,040	\$7,752,847	\$7,035,980
E4 NON QUALIFIED AG LAND	5,685	43,448.0815	\$387,260	\$384,203,912	\$356,825,390
F1 COMMERCIAL REAL PROPERTY	2,102	16,727.4676	\$24,359,400	\$822,017,811	\$757,111,312
F2 INDUSTRIAL REAL PROPERTY	178	1,344.7800	\$0	\$893,161,750	\$835,588,385
F3 COMMERCIAL REAL PROPERTY	17	23.3837	\$0	\$456,540	\$447,194
G1 OIL AND GAS	9		\$0	\$24,872	\$24,692
J1 WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$769
J2 GAS DISTRIBUTION SYSTEM	17	5.1636	\$0	\$29,770,160	\$29,645,160
J3 ELECTRIC COMPANY (including Co-o	34	96.6827	\$0	\$108,918,130	\$108,071,354
J4 TELEPHONE COMPANY (including Co	61	3.9302	\$0	\$7,739,630	\$6,852,434
J5 RAILROAD	20	37.4576	\$0	\$3,122,434	\$2,692,110
J6 PIPELINE COMPANY	77		\$0	\$207,318,620	\$206,068,620
J7 CABLE TELEVISION COMPANY	9		\$0	\$7,834,090	\$7,620,260
L1 COMMERCIAL PERSONAL PROPERTY	2,557		\$16,371,750	\$274,847,360	\$187,626,276
L2 INDUSTRIAL PERSONAL PROPERTY	377		\$0	\$2,233,830,380	\$2,029,410,677
M3 TANGIBLE OTHER PERSONAL, MOBI	440		\$1,053,230	\$25,924,116	\$22,051,995
M4 TANGIBLE OTHER PERSONAL, MOBI	4		\$0	\$334,370	\$250,401
O RESIDENTIAL INVENTORY	86	87.2534	\$0	\$1,184,880	\$999,901
S SPECIAL INVENTORY TAX	60		\$0	\$24,584,450	\$22,045,664
X TOTALLY EXEMPT PROPERTY	1,193	48,021.8185	\$14,318,330	\$1,108,576,581	\$0
Totals	594,989.4524		\$112,143,280	\$13,136,900,014	\$8,108,791,952

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 40,297

JCP - PJC
Effective Rate Assumption

7/23/2026 1:19:41PM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

Line 24 **\$112,143,280**
\$91,826,887

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2025 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	15	2025 Market Value	Line 10A \$3,592,800
ABSOLUTE EXEMPTIONS VALUE LOSS				\$3,592,800

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	2,119	\$74,877,910
145D	11.145 (d) Multiple Situs, Leases	371	\$6,295,591
145D1	11.145 (d-1) Multiple Situs, Consignment	6	\$153,280
145F	11.145 (f) Single Situs, Related Business Entity	132	\$5,144,420
DP	DISABILITY	8	\$76,712
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV2	Disabled Veterans 30% - 49%	1	\$12,000
DV3	Disabled Veterans 50% - 69%	7	\$64,000
DV4	Disabled Veterans 70% - 100%	16	\$168,000
DVHS	Disabled Veteran Homestead	31	\$8,164,265
OV65	OVER 65	188	\$1,841,041
PARTIAL EXEMPTIONS VALUE LOSS			
2,881			
Line 10B \$96,814,219			
NEW EXEMPTIONS VALUE LOSS			
\$100,407,019			

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **\$100,407,019**

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
12,090	\$218,554	\$20,782	\$197,772

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8,083	\$203,374	\$17,682	\$185,692

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
12,090	\$193,440	\$1,196	\$192,244

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8,083	\$179,470	\$719	\$178,751

LAMAR County

2026 CERTIFIED TOTALS

As of Certification

JCP - PJC
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
21	\$14,492,965	\$11,637,761

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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Fw: PJC tax rate calculation questions

From Keitha Carlton <kcarlton@parisjc.edu>

Date Sun 2026-08-02 11:14 AM

To Keitha Carlton <kcarlton@parisjc.edu>

From: stephanie Lee <s.lee@lamarcad.org>

Sent: Tuesday, July 28, 2026 3:35 PM

To: Keitha Carlton <kcarlton@parisjc.edu>

Subject: RE: PJC tax rate calculation questions

Caution: This email originated from outside of the organization! Do not click links, open attachments or reply, unless you recognize the sender's email address and know the content is safe!

Here you go.

Stephanie Lee, RPA, CCA

Chief Appraiser

Lamar County Appraisal District

521 Bonham, PO Box 400, Paris, Texas 75460

D: 903.785.7822 **E:** s.lee@lamarcad.org **W:** www.lamarcad.org **F:** 903.785.8322

From: Keitha Carlton <kcarlton@parisjc.edu>

Sent: Tuesday, July 28, 2026 12:21 PM

To: stephanie Lee <s.lee@lamarcad.org>

Subject: Re: PJC tax rate calculation questions

-any properties with 25.25(d) over-appraisal corrections **line 1 \$7,771,931,597 prior year total taxable value line 1**

-any properties with chapter 42 lawsuit over ARB value (either resolved by court decision or still pending as of July 25) **- lines 5 (a) \$21,220,000 line 5 (b) 14,000,000 5(c) \$7,220,000**

Both Lines are for 2025 - but,

Line 5 (resolved): a final court decision that reduced a 2025 appraised value

Line 6 (pending): a suit over a 2025 value that's still unresolved as of July 25, 2026 We have nothing pending in lawsuit for 2025. We have pending lawsuit for 2024 pending. So, for 2025 it is zero

-any tax refunds issued for years before 2025: court decisions, 25.25b/c corrections, or 31.11 payment errors - lines **16/32A \$ 7,154.24**

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 40,102

JCP - PJC
ARB Approved Totals

8/21/2025

1:15:16PM

Land		Value			
Homesite:		283,029,658			
Non Homesite:		736,040,367			
Ag Market:		2,146,728,793			
Timber Market:		3,911,490	Total Land	(+)	3,169,710,308
Improvement		Value			
Homesite:		3,224,356,206			
Non Homesite:		2,463,286,989	Total Improvements	(+)	5,687,643,195
Non Real		Count	Value		
Personal Property:	3,017		2,818,698,042		
Mineral Property:	9		24,872		
Autos:	197		8,749,950	Total Non Real	(+)
				Market Value	= 2,827,472,864
					= 11,684,826,367
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,150,544,153		96,130		
Ag Use:	47,755,330		500	Productivity Loss	(-) 2,102,645,453
Timber Use:	143,370		0	Appraised Value	= 9,582,180,914
Productivity Loss:	2,102,645,453		95,630		
				Homestead Cap	(-) 408,063,605
				23.231 Cap	(-) 100,550,357
				Assessed Value	= 9,073,566,952
				Total Exemptions Amount	(-) 1,254,712,020
				(Breakdown on Next Page)	
				Net Taxable	= 7,818,854,932

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	52,028,537	43,809,981	21,363.93	22,413.73	460		
DPS	218,320	208,320	125.96	125.96	1		
OV65	911,072,141	824,971,961	409,572.63	417,432.40	5,175		
Total	963,318,998	868,990,262	431,062.52	439,972.09	5,636	Freeze Taxable	(-) 868,990,262
Tax Rate	0.0665740						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	3,251,710	3,116,642	2,561,359	555,283	15		
Total	3,251,710	3,116,642	2,561,359	555,283	15	Transfer Adjustment	(-) 555,283
						Freeze Adjusted Taxable	= 6,949,309,387

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
5,057,495.75 = 6,949,309,387 * (0.0665740 / 100) + 431,062.52

Certified Estimate of Market Value: 11,684,826,367
Certified Estimate of Taxable Value: 7,818,854,932

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

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 40,102

JCP - PJC
ARB Approved Totals

8/21/2025

1:22:06PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	9	0	0	0
CHODO	52	33,465,152	0	33,465,152
DP	486	4,598,656	0	4,598,656
DPS	1	10,000	0	10,000
DSTR	1	119,956	0	119,956
DV1	112	0	1,028,530	1,028,530
DV2	58	0	526,930	526,930
DV3	86	0	815,830	815,830
DV4	417	0	2,795,967	2,795,967
DV4S	5	0	24,777	24,777
DVHS	351	0	74,979,484	74,979,484
DVHSS	3	0	831,867	831,867
EX	8	0	728,630	728,630
EX-XA	1	0	342,770	342,770
EX-XG	13	0	3,846,622	3,846,622
EX-XI	4	0	1,644,372	1,644,372
EX-XL	16	0	1,009,570	1,009,570
EX-XN	42	0	6,299,640	6,299,640
EX-XR	5	0	208,190	208,190
EX-XU	25	0	91,908,154	91,908,154
EX-XV	1,091	0	740,201,982	740,201,982
EX-XV (Prorated)	5	0	24,437	24,437
EX366	478	0	471,390	471,390
FR	29	143,550,832	0	143,550,832
FRSS	1	0	90,190	90,190
HT	1	0	0	0
MED	1	0	0	0
OV65	5,402	51,679,569	0	51,679,569
OV65S	27	270,000	0	270,000
PC	46	93,001,193	0	93,001,193
PPV	3	237,330	0	237,330
Totals		326,932,688	927,779,332	1,254,712,020

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 40,102

JCP - PJC
Grand Totals

8/21/2025

1:15:16PM

Land		Value			
Homesite:		283,029,658			
Non Homesite:		736,040,367			
Ag Market:		2,146,728,793			
Timber Market:		3,911,490	Total Land	(+)	3,169,710,308
Improvement		Value			
Homesite:		3,224,356,206			
Non Homesite:		2,463,286,989	Total Improvements	(+)	5,687,643,195
Non Real		Count	Value		
Personal Property:	3,017		2,818,698,042		
Mineral Property:	9		24,872		
Autos:	197		8,749,950	Total Non Real	(+)
				Market Value	= 11,684,826,367
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,150,544,153		96,130		
Ag Use:	47,755,330		500	Productivity Loss	(-) 2,102,645,453
Timber Use:	143,370		0	Appraised Value	= 9,582,180,914
Productivity Loss:	2,102,645,453		95,630		
				Homestead Cap	(-) 408,063,605
				23.231 Cap	(-) 100,550,357
				Assessed Value	= 9,073,566,952
				Total Exemptions Amount	(-) 1,254,712,020
				(Breakdown on Next Page)	
				Net Taxable	Line 1 = 7,818,854,932

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	52,028,537	43,809,981	21,363.93	22,413.73	460		
DPS	218,320	208,320	125.96	125.96	1		
OV65	911,072,141	824,971,961	409,572.63	417,432.40	5,175		
Total	963,318,998	868,990,262	431,062.52	439,972.09	5,636	Freeze Taxable	(-) 868,990,262
Tax Rate	0.0665740						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	3,251,710	3,116,642	2,561,359	555,283	15		
Total	3,251,710	3,116,642	2,561,359	555,283	15	Transfer Adjustment	(-) 555,283
						Freeze Adjusted Taxable	= 6,949,309,387

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
5,057,495.75 = 6,949,309,387 * (0.0665740 / 100) + 431,062.52

Line 2 tax ceiling=868,434,979

Certified Estimate of Market Value: 11,684,826,367
Certified Estimate of Taxable Value: 7,818,854,932

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

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 40,102

JCP - PJC
Grand Totals

8/21/2025

1:22:06PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	9	0	0	0
CHODO	52	33,465,152	0	33,465,152
DP	486	4,598,656	0	4,598,656
DPS	1	10,000	0	10,000
DSTR	1	119,956	0	119,956
DV1	112	0	1,028,530	1,028,530
DV2	58	0	526,930	526,930
DV3	86	0	815,830	815,830
DV4	417	0	2,795,967	2,795,967
DV4S	5	0	24,777	24,777
DVHS	351	0	74,979,484	74,979,484
DVHSS	3	0	831,867	831,867
EX	8	0	728,630	728,630
EX-XA	1	0	342,770	342,770
EX-XG	13	0	3,846,622	3,846,622
EX-XI	4	0	1,644,372	1,644,372
EX-XL	16	0	1,009,570	1,009,570
EX-XN	42	0	6,299,640	6,299,640
EX-XR	5	0	208,190	208,190
EX-XU	25	0	91,908,154	91,908,154
EX-XV	1,091	0	740,201,982	740,201,982
EX-XV (Prorated)	5	0	24,437	24,437
EX366	478	0	471,390	471,390
FR	29	143,550,832	0	143,550,832
FRSS	1	0	90,190	90,190
HT	1	0	0	0
MED	1	0	0	0
OV65	5,402	51,679,569	0	51,679,569
OV65S	27	270,000	0	270,000
PC	46	93,001,193	0	93,001,193
PPV	3	237,330	0	237,330
Totals		326,932,688	927,779,332	1,254,712,020

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 40,102

JCP - PJC
ARB Approved Totals

8/21/2025 1:22:06PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	14,120	9,221.2745	\$19,383,620	\$2,343,445,569	\$1,983,335,737
B	MULTIFAMILY RESIDENCE	560	230.0797	\$6,220,460	\$170,500,157	\$165,822,284
C1	VACANT LOTS AND LAND TRACTS	4,375	3,808.9869	\$0	\$45,494,767	\$44,881,108
D1	QUALIFIED OPEN-SPACE LAND	9,617	471,213.4143	\$0	\$2,150,542,573	\$47,792,893
D2	IMPROVEMENTS ON QUALIFIED OP	1,333		\$361,970	\$33,690,878	\$33,468,507
E	RURAL LAND, NON QUALIFIED OPE	9,305	45,999.6478	\$43,820,720	\$1,644,210,728	\$1,418,580,214
F1	COMMERCIAL REAL PROPERTY	1,999	15,294.1177	\$15,928,660	\$689,176,572	\$662,413,557
F2	INDUSTRIAL AND MANUFACTURIN	178	1,340.6100	\$0	\$879,048,150	\$821,944,153
G1	OIL AND GAS	7		\$0	\$24,692	\$24,692
J1	WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$699
J2	GAS DISTRIBUTION SYSTEM	18	5.1636	\$0	\$28,210,940	\$28,210,940
J3	ELECTRIC COMPANY (INCLUDING C	34	97.3580	\$0	\$103,066,040	\$102,804,812
J4	TELEPHONE COMPANY (INCLUDI	58	3.9302	\$0	\$7,852,430	\$7,722,471
J5	RAILROAD	18	31.6630	\$0	\$3,344,280	\$3,344,280
J6	PIPELINE	77		\$0	\$193,492,430	\$193,492,430
J7	CABLE TELEVISION COMPANY	8		\$0	\$7,239,050	\$7,239,050
L1	COMMERCIAL PERSONAL PROPE	2,044		\$15,304,920	\$263,331,440	\$258,708,103
L2	INDUSTRIAL AND MANUFACTURIN	364		\$0	\$2,164,834,652	\$1,989,279,986
M1	TANGIBLE OTHER PERSONAL, MOB	451		\$5,046,870	\$27,375,228	\$22,664,575
O	RESIDENTIAL INVENTORY	73	136.7464	\$0	\$1,294,740	\$1,276,219
S	SPECIAL INVENTORY TAX	63		\$0	\$25,848,220	\$25,848,220
X	TOTALLY EXEMPT PROPERTY	1,743	48,017.0476	\$984,800	\$902,801,011	\$0
Totals			595,400.2007	\$107,052,020	\$11,684,826,367	\$7,818,854,930

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 40,102

JCP - PJC
Grand Totals

8/21/2025 1:22:06PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	14,120	9,221.2745	\$19,383,620	\$2,343,445,569	\$1,983,335,737
B	MULTIFAMILY RESIDENCE	560	230.0797	\$6,220,460	\$170,500,157	\$165,822,284
C1	VACANT LOTS AND LAND TRACTS	4,375	3,808.9869	\$0	\$45,494,767	\$44,881,108
D1	QUALIFIED OPEN-SPACE LAND	9,617	471,213.4143	\$0	\$2,150,542,573	\$47,792,893
D2	IMPROVEMENTS ON QUALIFIED OP	1,333		\$361,970	\$33,690,878	\$33,468,507
E	RURAL LAND, NON QUALIFIED OPE	9,305	45,999.6478	\$43,820,720	\$1,644,210,728	\$1,418,580,214
F1	COMMERCIAL REAL PROPERTY	1,999	15,294.1177	\$15,928,660	\$689,176,572	\$662,413,557
F2	INDUSTRIAL AND MANUFACTURIN	178	1,340.6100	\$0	\$879,048,150	\$821,944,153
G1	OIL AND GAS	7		\$0	\$24,692	\$24,692
J1	WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$699
J2	GAS DISTRIBUTION SYSTEM	18	5.1636	\$0	\$28,210,940	\$28,210,940
J3	ELECTRIC COMPANY (INCLUDING C	34	97.3580	\$0	\$103,066,040	\$102,804,812
J4	TELEPHONE COMPANY (INCLUDI	58	3.9302	\$0	\$7,852,430	\$7,722,471
J5	RAILROAD	18	31.6630	\$0	\$3,344,280	\$3,344,280
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X	TOTALLY EXEMPT PROPERTY	1,743	48,017.0476	\$984,800	\$902,801,011	\$0
Totals			595,400.2007	\$107,052,020	\$11,684,826,367	\$7,818,854,930

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 40,102

JCP - PJC
ARB Approved Totals

8/21/2025 1:22:06PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		2	0.4867	\$0	\$27,089	\$27,089
A1	SINGLE FAMILY RESIDENCE	13,900	8,837.9915	\$17,834,320	\$2,325,122,000	\$1,968,733,604
A2	SINGLE FAMILY M/HOME ATTACHED	400	374.7787	\$1,477,170	\$17,128,240	\$13,521,175
A3	SINGLE FAMILY BARN, SHED, CARPC	77	8.0176	\$72,130	\$1,168,240	\$1,053,869
B1	MULTIFAMILY RESIDENCE	178	127.1214	\$516,900	\$74,044,778	\$73,255,241
B2	MULTIFAMILY (*PLEX)	468	102.9583	\$5,703,560	\$96,455,379	\$92,567,043
C1	VACANT LOT	3,774	2,263.1996	\$0	\$36,625,397	\$36,200,189
C2	VACANT LOT	135	132.7734	\$0	\$3,734,590	\$3,719,231
C3	RURAL VACANT LOT	470	1,413.0139	\$0	\$5,134,780	\$4,961,688
D1	QUALIFIED AG LAND RN1, RIDI, RB1,	8,710	395,619.8613	\$0	\$1,827,419,318	\$30,888,934
D2	IMPROVEMENT ON QUALIFIED AG LA	1,333		\$361,970	\$33,690,878	\$33,468,507
D3	QUALIFIED AG LAND TD1, TD2, TD3, T	832	53,816.3424	\$0	\$230,101,100	\$15,710,305
D4	QUALIFIED AG LAND BEES	83	1,523.1307	\$0	\$5,607,610	\$121,400
D5	QUALIFIED AG LAND WILDLIFE MANA	346	19,316.9919	\$0	\$82,899,530	\$1,476,199
D6	QUALIFIED AG LAND TIMBER MANAG	26	1,139.4810	\$0	\$5,081,610	\$162,650
E1	FARM OR RANCH IMPROVEMENT	7,152	6,429.8322	\$39,558,520	\$1,331,853,925	\$1,125,146,266
E2	FARM OR RANCH IMPROVEMENT	273	362.2880	\$54,720	\$12,299,459	\$9,461,265
E3	FARM OR RANCH IMPROVEMENT	308		\$0	\$5,163,505	\$4,676,235
E4	NON QUALIFIED AG LAND	5,024	39,005.1346	\$4,207,480	\$294,327,244	\$278,729,852
F1	COMMERCIAL REAL PROPERTY	1,995	15,270.2340	\$15,928,660	\$688,685,170	\$661,922,525
F2	INDUSTRIAL REAL PROPERTY	178	1,340.6100	\$0	\$879,048,150	\$821,944,153
F3	COMMERCIAL REAL PROPERTY	19	23.8837	\$0	\$491,402	\$491,032
G1	OIL AND GAS	7		\$0	\$24,692	\$24,692
J1	WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$699
J2	GAS DISTRIBUTION SYSTEM	18	5.1636	\$0	\$28,210,940	\$28,210,940
J3	ELECTRIC COMPANY (including Co-o	34	97.3580	\$0	\$103,066,040	\$102,804,812
J4	TELEPHONE COMPANY (including Co	58	3.9302	\$0	\$7,852,430	\$7,722,471
J5	RAILROAD	18	31.6630	\$0	\$3,344,280	\$3,344,280
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L1	COMMERICAL PERSONAL PROPERT	2,044		\$15,304,920	\$263,331,440	\$258,708,103
L2	INDUSTRIAL PERSONAL PROPERTY	364		\$0	\$2,164,834,652	\$1,989,279,986
M3	TANGIBLE OTHER PERSONAL, MOBI	447		\$5,046,870	\$27,026,268	\$22,421,696
M4	TANGIBLE OTHER PERSONAL, MOBI	4		\$0	\$348,960	\$242,879
O	RESIDENTIAL INVENTORY	73	136.7464	\$0	\$1,294,740	\$1,276,219
S	SPECIAL INVENTORY TAX	63		\$0	\$25,848,220	\$25,848,220
X	TOTALLY EXEMPT PROPERTY	1,743	48,017.0476	\$984,800	\$902,801,011	\$0
Totals			595,400.2007	\$107,052,020	\$11,684,826,367	\$7,818,854,929

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 40,102

JCP - PJC
Grand Totals

8/21/2025 1:22:06PM

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X	TOTALLY EXEMPT PROPERTY	1,743	48,017.0476	\$984,800	\$902,801,011	\$0
Totals			595,400.2007	\$107,052,020	\$11,684,826,367	\$7,818,854,929

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

Property Count: 40,102

JCP - PJC
Effective Rate Assumption

8/21/2025 1:22:06PM

New Value

TOTAL NEW VALUE MARKET:	\$107,052,020
TOTAL NEW VALUE TAXABLE:	\$105,743,036

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2024 Market Value	\$224,620
EX-XU	11.23 Miscellaneous Exemptions	4	2024 Market Value	\$127,220
EX-XV	Other Exemptions (including public property, r	34	2024 Market Value	\$2,894,230
EX366	HOUSE BILL 366	81	2024 Market Value	\$192,410
ABSOLUTE EXEMPTIONS VALUE LOSS				\$3,438,480

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	15	\$145,000
DV1	Disabled Veterans 10% - 29%	3	\$15,000
DV3	Disabled Veterans 50% - 69%	3	\$32,000
DV4	Disabled Veterans 70% - 100%	19	\$209,370
DVHS	Disabled Veteran Homestead	22	\$5,313,047
OV65	OVER 65	187	\$1,798,373
PARTIAL EXEMPTIONS VALUE LOSS		249	\$7,512,790
NEW EXEMPTIONS VALUE LOSS			\$10,951,270

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$10,951,270

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
12,034	\$220,407	\$33,702	\$186,705
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8,133	\$204,827	\$29,415	\$175,412

LAMAR County

2025 CERTIFIED TOTALS

As of Certification

JCP - PJC
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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BOARD OF REGENTS
REGULAR MEETING
August 25, 2025

The Paris Junior College Board of Regents met in a regular meeting, Monday, August 25, 2025 at 7:00 p.m. in the Founder's Room of the Administration Building.

Regents present:

Mr. Curtis Fendley, President
Mrs. Berdie Gibson, Secretary
Mrs. Ginna Bowman
Mr. Josh Bray
Mr. Charles Lynch
Dr. Linda Kapp
Mr. Shannon McGuire
Mr. Taylor Slagle

Regents not present:

Dr. Clifton Wilkerson, Vice President

Representing the college:

Dr. Stephen Benson
Mrs. Anna Delos Santos
Mrs. Melissa Shelton
Dr. Lisa Elliott
Mr. Sebastian Barron
Dr. Michael Erny
Officer Richard Adams
Mrs. Keitha Carlton
Mrs. Heather Unruh
Mr. Eric Lewis
Mr. Heath Thomas

Guests:

Stacy Morris-Linebarger
Richard Brand
Tracy Pounders
Robert Talley

Mr. Fendley called the meeting to order and welcomed everyone.

Mr. Fendley asked the Board to approve the consent agenda after removing item 6D. The following items were approved; A. Minutes from August 4, 2025, B. Policies – I. New Policy (Local): AI Acceptable Usage Policy. II. DBE (Local): Employment Requirements and Restrictions – Nepotism, III. EH (Local): Guidance Programs and Services, IV. BGC (Local): Administrative Organization – Councils and Faculty Senates, V. CM (Local): Facilities Construction. C. Resolution authorizing the Paris Junior College Faculty Senate. E. Consideration and action on 2025-2025 Presidential Contract. F. Certification of compliance regarding Sec 51.3525 Responsibility of Governing Boards Regarding Diversity, Equity, and Inclusion Initiatives. On a motion by Mr. Josh Bray and seconded by Mrs. Linda Kapp, the consent agenda items were unanimously approved.

Mrs. Carlton presented the Financial Report ending July 31, 2025. Total cash investments are \$28,527,029. Revenues are \$38,406,482 and expenditures are \$39,882,564 leaving excess revenues over expenditures of \$1,476,082. On a motion by Mrs. Bowman and seconded by Mr. Charles Lynch the financial report ending July 31, 2025 was unanimously approved.

Dr. Benson asked the Board to approve the renovation of the bookstore space using Bobby Smallwood Construction Company in the amount of \$158,270.25 through TIPS cooperative purchasing contract #23010402. On a motion by Mr. Josh Bray and seconded by Mrs. Gina Bowman, the request to renovate the bookstore space were unanimously approved.

Dr. Benson asked the Board to approve the 2025-2026 Budget of \$39,855,892. This budget includes revenue from property tax rate of \$0.066324 per \$100 in property value. The budget also includes operations to support the needs of the college and option 2 of the salary increases based on the TASB review which will provide a 3% calculated salary increases and other adjustments to salaries market comparable. On a motion by Mrs. Linda Kapp and seconded by Mrs. Berdie Gibson, the 2025-2026 budget were unanimously approved.

Dr. Benson asked the Board to review and approve the tax rate. The Board approved the tax rate of \$0.066324. This rate is a 7.992% increase above the no-new-revenue rate. The proposed rate is a 0.38% decrease from the current rate of \$0.066574. On a motion by Mrs. Gina Bowman and seconded by Mr. Shannon McGuire the tax rate was unanimously approved.

Dr. Benson asked the Board to approve the revised/new Mission, Vision and Core Values.

Revised Mission

Through a culture of excellence and student support, Paris Junior College delivers affordable, high-quality education and workforce training that transforms lives, builds meaningful careers, and empowers students and communities to thrive.

Revised Vision

Paris Junior College sets the standard for excellence in education and community impact, where every student succeeds and where every partnership strengthens our region.

New Core Values

At Paris Junior College, we are defined by six core values that guide our work and inspire our future.

Together, we will...

- act with Integrity, demonstrating honesty, accountability, and transparency in all we do.
- be Mission-Driven, placing student success at the heart of our work, empowering every student to achieve their goals and realize their potential.
- build strong Partnerships, strengthening our community by cultivating collaboration and mutual respect.
- strive for Achievement, committing to the highest standards of excellence in education, leadership, and service.
- embrace Creativity, fostering innovation and adaptability in a constantly changing world.
- foster Trust, building a culture of support and belonging where everyone contributes to shared success.

Together, we will make an IMPACT – creating a vibrant community rooted in these core values, where every individual thrives and contributes to our collective future.

On a motion by Mr. Taylor Slagle and seconded by Mr. Shannon McGuire the revised/new Mission, Vision and Core Values were unanimously approved.

Dr. Benson asked the Board to approve on Strategic Plan: IMPACT 2035: Building the Future Together, the new 10-year strategic plan. On a motion by Mrs. Linda Kapp and seconded by Mrs. Berdie Gibson, the Strategic Plan: IMPACT 2035 was unanimously approved.

Dr. Benson presented the presidential report including the agenda for the upcoming first meeting of the Hunt County Board of Advisors and the current enrollment numbers and trends. The head count was 4,858, credit hours being taken was 42,544, FTE was 3,545 and the average credit hours being taken was 8.76.

The date of the next regular Board of Regents meeting will be September 22, 2025 at 7:00 p.m.

The board adjourned into executive session. Upon return to open session board meeting was adjourned.

The meeting was adjourned.


Secretary

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 40,183

JCP - PJC
ARB Approved Totals

8/17/2026 11:15:06AM

Land		Value			
Homesite:		285,761,144			
Non Homesite:		726,222,602			
Ag Market:		2,155,188,740			
Timber Market:		3,911,490	Total Land	(+)	3,171,083,976
Improvement		Value			
Homesite:		3,237,679,933			
Non Homesite:		2,430,648,688	Total Improvements	(+)	5,668,328,621
Non Real		Count	Value		
Personal Property:	2,985		2,805,936,194		
Mineral Property:	9		24,872		
Autos:	185		8,506,890	Total Non Real	(+)
				Market Value	=
					2,814,467,956
					11,653,880,553
Ag		Non Exempt	Exempt		
Total Productivity Market:	2,159,004,100		96,130		
Ag Use:	47,845,555		500	Productivity Loss	(-)
Timber Use:	143,370		0	Appraised Value	=
Productivity Loss:	2,111,015,175		95,630		2,111,015,175
					9,542,865,378
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					410,255,486
					99,265,651
					9,033,344,241
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	1,271,465,366
				Net Taxable	=
					7,761,878,875

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	52,093,541	43,798,785	21,620.81	22,485.09	454			
DPS	218,320	208,320	125.96	125.96	1			
OV65	924,772,631	833,659,259	415,146.81	424,680.28	5,237			
Total	977,084,492	877,666,364	436,893.58	447,291.33	5,692	Freeze Taxable	(-)	877,666,364
Tax Rate	0.0663240							
						Freeze Adjusted Taxable	=	6,884,212,511

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
5,002,778.69 = 6,884,212,511 * (0.0663240 / 100) + 436,893.58

Certified Estimate of Market Value: 11,653,880,553
Certified Estimate of Taxable Value: 7,761,878,875

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

Important

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 40,183

JCP - PJC
ARB Approved Totals

8/17/2026

11:15:07AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	9	0	0	0
CHODO	52	33,465,152	0	33,465,152
DP	501	4,710,275	0	4,710,275
DPS	1	10,000	0	10,000
DSTR	1	119,956	0	119,956
DV1	115	0	1,067,950	1,067,950
DV1S	1	0	0	0
DV2	58	0	531,430	531,430
DV3	93	0	827,650	827,650
DV4	441	0	2,869,357	2,869,357
DV4S	5	0	24,777	24,777
DVHS	414	0	86,717,883	86,717,883
DVHSS	3	0	831,867	831,867
EX	8	0	728,630	728,630
EX-XA	1	0	342,770	342,770
EX-XG	13	0	3,846,622	3,846,622
EX-XI	4	0	1,644,372	1,644,372
EX-XL	16	0	1,009,570	1,009,570
EX-XN	42	0	6,299,640	6,299,640
EX-XR	5	0	208,190	208,190
EX-XU	25	0	91,908,154	91,908,154
EX-XV	1,091	0	742,801,572	742,801,572
EX-XV (Prorated)	29	0	436,040	436,040
EX366	476	0	469,760	469,760
FR	30	143,735,426	0	143,735,426
FRSS	1	0	90,190	90,190
HT	1	0	0	0
MED	1	0	69,420	69,420
OV65	5,591	53,190,190	0	53,190,190
OV65S	27	270,000	0	270,000
PC	46	93,001,193	0	93,001,193
PPV	3	237,330	0	237,330
Totals		328,739,522	942,725,844	1,271,465,366

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 2
JCP - PJC
Under ARB Review Totals

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Land		Value			
Homesite:		0			
Non Homesite:		44,420			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	44,420
Improvement		Value			
Homesite:		0			
Non Homesite:		9,657,510	Total Improvements	(+)	9,657,510
Non Real		Count	Value		
Personal Property:	1		350,792		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					350,792
					10,052,722
Ag	Non Exempt		Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	0		0		0
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					10,052,722
				Total Exemptions Amount (Breakdown on Next Page)	(-)
					0
				Net Taxable	=
					10,052,722

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
6,667.37 = 10,052,722 * (0.066324 / 100)

Certified Estimate of Market Value:	395,212
Certified Estimate of Taxable Value:	395,212
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

JCP - PJC

8/17/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
	Totals			

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 40,185

JCP - PJC
Grand Totals

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Land		Value			
Homesite:		285,761,144			
Non Homesite:		726,267,022			
Ag Market:		2,155,188,740			
Timber Market:		3,911,490	Total Land	(+)	3,171,128,396
Improvement		Value			
Homesite:		3,237,679,933			
Non Homesite:		2,440,306,198	Total Improvements	(+)	5,677,986,131
Non Real		Count	Value		
Personal Property:	2,986		2,806,286,986		
Mineral Property:	9		24,872		
Autos:	185		8,506,890	Total Non Real	(+)
				Market Value	=
					2,814,818,748
					11,663,933,275
Ag	Non Exempt		Exempt		
Total Productivity Market:	2,159,004,100		96,130		
Ag Use:	47,845,555		500	Productivity Loss	(-)
Timber Use:	143,370		0	Appraised Value	=
Productivity Loss:	2,111,015,175		95,630		2,111,015,175
					9,552,918,100
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
					410,255,486
					99,265,651
					9,043,396,963
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	1,271,465,366
				Net Taxable	=
					7,771,931,597

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	52,093,541	43,798,785	21,620.81	22,485.09	454		
DPS	218,320	208,320	125.96	125.96	1		
OV65	924,772,631	833,659,259	415,146.81	424,680.28	5,237		
Total	977,084,492	877,666,364	436,893.58	447,291.33	5,692	Freeze Taxable	(-)
Tax Rate	0.0663240						877,666,364
						Freeze Adjusted Taxable	=
							6,894,265,233

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
5,009,446.05 = 6,894,265,233 * (0.0663240 / 100) + 436,893.58

Certified Estimate of Market Value: 11,654,275,765
Certified Estimate of Taxable Value: 7,762,274,087

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

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 40,185

JCP - PJC
Grand Totals

8/17/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	9	0	0	0
CHODO	52	33,465,152	0	33,465,152
DP	501	4,710,275	0	4,710,275
DPS	1	10,000	0	10,000
DSTR	1	119,956	0	119,956
DV1	115	0	1,067,950	1,067,950
DV1S	1	0	0	0
DV2	58	0	531,430	531,430
DV3	93	0	827,650	827,650
DV4	441	0	2,869,357	2,869,357
DV4S	5	0	24,777	24,777
DVHS	414	0	86,717,883	86,717,883
DVHSS	3	0	831,867	831,867
EX	8	0	728,630	728,630
EX-XA	1	0	342,770	342,770
EX-XG	13	0	3,846,622	3,846,622
EX-XI	4	0	1,644,372	1,644,372
EX-XL	16	0	1,009,570	1,009,570
EX-XN	42	0	6,299,640	6,299,640
EX-XR	5	0	208,190	208,190
EX-XU	25	0	91,908,154	91,908,154
EX-XV	1,091	0	742,801,572	742,801,572
EX-XV (Prorated)	29	0	436,040	436,040
EX366	476	0	469,760	469,760
FR	30	143,735,426	0	143,735,426
FRSS	1	0	90,190	90,190
HT	1	0	0	0
MED	1	0	69,420	69,420
OV65	5,591	53,190,190	0	53,190,190
OV65S	27	270,000	0	270,000
PC	46	93,001,193	0	93,001,193
PPV	3	237,330	0	237,330
Totals		328,739,522	942,725,844	1,271,465,366

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 40,183

JCP - PJC
ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	14,114	9,220.8694	\$18,789,550	\$2,342,184,593	\$1,974,390,956
B	MULTIFAMILY RESIDENCE	561	230.0797	\$6,220,460	\$170,103,437	\$165,425,564
C1	VACANT LOTS AND LAND TRACTS	4,381	3,802.9805	\$0	\$45,275,224	\$44,636,214
D1	QUALIFIED OPEN-SPACE LAND	9,736	472,300.4338	\$0	\$2,158,701,860	\$47,876,746
D2	IMPROVEMENTS ON QUALIFIED OP	1,345		\$361,970	\$34,101,303	\$33,840,978
E	RURAL LAND, NON QUALIFIED OPE	9,317	44,705.9784	\$42,017,960	\$1,635,197,394	\$1,402,691,703
ERROR		3		\$40,340	\$304,270	\$304,270
F1	COMMERCIAL REAL PROPERTY	1,994	15,299.0416	\$6,271,150	\$678,552,344	\$651,804,329
F2	INDUSTRIAL AND MANUFACTURIN	173	1,343.7400	\$0	\$871,204,620	\$814,100,623
G1	OIL AND GAS	7		\$0	\$24,692	\$24,692
J1	WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$699
J2	GAS DISTRIBUTION SYSTEM	18	5.1636	\$0	\$28,210,940	\$28,210,940
J3	ELECTRIC COMPANY (INCLUDING C	34	97.3580	\$0	\$103,066,040	\$102,804,812
J4	TELEPHONE COMPANY (INCLUDI	58	3.9302	\$0	\$7,852,430	\$7,722,471
J5	RAILROAD	18	31.6630	\$0	\$3,344,280	\$3,344,280
J6	PIPELINE	77		\$0	\$193,492,430	\$193,492,430
J7	CABLE TELEVISION COMPANY	8		\$0	\$7,239,050	\$7,239,050
L1	COMMERCIAL PERSONAL PROPE	2,010		\$15,247,050	\$260,601,442	\$255,908,685
L2	INDUSTRIAL AND MANUFACTURIN	356		\$0	\$2,157,293,432	\$1,981,554,172
M1	TANGIBLE OTHER PERSONAL, MOE	451		\$5,046,870	\$27,271,318	\$22,476,721
O	RESIDENTIAL INVENTORY	72	126.7364	\$0	\$1,228,700	\$1,210,179
S	SPECIAL INVENTORY TAX	61		\$0	\$22,818,360	\$22,818,360
X	TOTALLY EXEMPT PROPERTY	1,765	48,051.0000	\$984,800	\$905,810,574	\$0
Totals			595,219.1356	\$94,980,150	\$11,653,880,553	\$7,761,878,874

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 2

JCP - PJC
Under ARB Review Totals

8/17/2026 11:15:07AM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
F1	COMMERCIAL REAL PROPERTY	1	3.8650	\$9,657,510	\$9,701,930	\$9,701,930
L1	COMMERCIAL PERSONAL PROPE	1		\$0	\$350,792	\$350,792
Totals			3.8650	\$9,657,510	\$10,052,722	\$10,052,722

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 40,185

JCP - PJC
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	14,114	9,220.8694	\$18,789,550	\$2,342,184,593	\$1,974,390,956
B	MULTIFAMILY RESIDENCE	561	230.0797	\$6,220,460	\$170,103,437	\$165,425,564
C1	VACANT LOTS AND LAND TRACTS	4,381	3,802.9805	\$0	\$45,275,224	\$44,636,214
D1	QUALIFIED OPEN-SPACE LAND	9,736	472,300.4338	\$0	\$2,158,701,860	\$47,876,746
D2	IMPROVEMENTS ON QUALIFIED OP	1,345		\$361,970	\$34,101,303	\$33,840,978
E	RURAL LAND, NON QUALIFIED OPE	9,317	44,705.9784	\$42,017,960	\$1,635,197,394	\$1,402,691,703
ERROR		3		\$40,340	\$304,270	\$304,270
F1	COMMERCIAL REAL PROPERTY	1,995	15,302.9066	\$15,928,660	\$688,254,274	\$661,506,259
F2	INDUSTRIAL AND MANUFACTURIN	173	1,343.7400	\$0	\$871,204,620	\$814,100,623
G1	OIL AND GAS	7		\$0	\$24,692	\$24,692
J1	WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$699
J2	GAS DISTRIBUTION SYSTEM	18	5.1636	\$0	\$28,210,940	\$28,210,940
J3	ELECTRIC COMPANY (INCLUDING C	34	97.3580	\$0	\$103,066,040	\$102,804,812
J4	TELEPHONE COMPANY (INCLUDI	58	3.9302	\$0	\$7,852,430	\$7,722,471
J5	RAILROAD	18	31.6630	\$0	\$3,344,280	\$3,344,280
J6	PIPELINE	77		\$0	\$193,492,430	\$193,492,430
J7	CABLE TELEVISION COMPANY	8		\$0	\$7,239,050	\$7,239,050
L1	COMMERCIAL PERSONAL PROPE	2,011		\$15,247,050	\$260,952,234	\$256,259,477
L2	INDUSTRIAL AND MANUFACTURIN	356		\$0	\$2,157,293,432	\$1,981,554,172
M1	TANGIBLE OTHER PERSONAL, MOE	451		\$5,046,870	\$27,271,318	\$22,476,721
O	RESIDENTIAL INVENTORY	72	126.7364	\$0	\$1,228,700	\$1,210,179
S	SPECIAL INVENTORY TAX	61		\$0	\$22,818,360	\$22,818,360
X	TOTALLY EXEMPT PROPERTY	1,765	48,051.0000	\$984,800	\$905,810,574	\$0
Totals			595,223.0006	\$104,637,660	\$11,663,933,275	\$7,771,931,596

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 40,183

JCP - PJC
ARB Approved Totals

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CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	4	0.6202	\$0	\$85,313	\$85,313
A1 SINGLE FAMILY RESIDENCE	13,892	8,837.4529	\$17,240,250	\$2,324,042,750	\$1,959,954,442
A2 SINGLE FAMILY M/HOME ATTACHED	400	374.7787	\$1,477,170	\$17,077,190	\$13,487,254
A3 SINGLE FAMILY BARN, SHED, CARPC	76	8.0176	\$72,130	\$979,340	\$863,947
B1 MULTIFAMILY RESIDENCE	178	127.1214	\$516,900	\$73,650,565	\$72,861,028
B2 MULTIFAMILY (*PLEX)	469	102.9583	\$5,703,560	\$96,452,872	\$92,564,536
C1 VACANT LOT	3,779	2,256.4342	\$0	\$36,444,454	\$35,993,895
C2 VACANT LOT	134	131.5424	\$0	\$3,706,920	\$3,691,561
C3 RURAL VACANT LOT	472	1,415.0039	\$0	\$5,123,850	\$4,950,758
D1 QUALIFIED AG LAND RN1, RIDI, RB1,	8,811	395,951.6503	\$0	\$1,831,489,830	\$30,774,172
D2 IMPROVEMENT ON QUALIFIED AG LA	1,345		\$361,970	\$34,101,303	\$33,840,978
D3 QUALIFIED AG LAND TD1, TD2, TD3, T	834	53,980.9119	\$0	\$230,912,150	\$15,759,405
D4 QUALIFIED AG LAND BEES	83	1,523.1307	\$0	\$5,607,610	\$121,400
D5 QUALIFIED AG LAND WILDLIFE MANA	357	19,855.7129	\$0	\$85,783,480	\$1,231,939
D6 QUALIFIED AG LAND TIMBER MANAG	26	1,139.4810	\$0	\$5,081,610	\$162,650
E	3	0.3617	\$0	\$72,164	\$72,164
E1 FARM OR RANCH IMPROVEMENT	7,152	6,546.4985	\$38,092,920	\$1,331,226,802	\$1,118,006,783
E2 FARM OR RANCH IMPROVEMENT	278	366.6540	\$47,050	\$12,432,349	\$9,633,124
E3 FARM OR RANCH IMPROVEMENT	305		\$0	\$5,113,065	\$4,625,685
E4 NON QUALIFIED AG LAND	5,010	37,642.0112	\$3,877,990	\$286,180,194	\$270,181,126
ERROR	3		\$40,340	\$304,270	\$304,270
F1 COMMERCIAL REAL PROPERTY	1,990	15,275.1579	\$6,271,150	\$678,060,942	\$651,313,297
F2 INDUSTRIAL REAL PROPERTY	173	1,343.7400	\$0	\$871,204,620	\$814,100,623
F3 COMMERCIAL REAL PROPERTY	19	23.8837	\$0	\$491,402	\$491,032
G1 OIL AND GAS	7		\$0	\$24,692	\$24,692
J1 WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$699
J2 GAS DISTRIBUTION SYSTEM	18	5.1636	\$0	\$28,210,940	\$28,210,940
J3 ELECTRIC COMPANY (including Co-o	34	97.3580	\$0	\$103,066,040	\$102,804,812
J4 TELEPHONE COMPANY (including Co	58	3.9302	\$0	\$7,852,430	\$7,722,471
J5 RAILROAD	18	31.6630	\$0	\$3,344,280	\$3,344,280
J6 PIPELINE COMPANY	77		\$0	\$193,492,430	\$193,492,430
J7 CABLE TELEVISION COMPANY	8		\$0	\$7,239,050	\$7,239,050
L1 COMMERICAL PERSONAL PROPERTY	2,010		\$15,247,050	\$260,601,442	\$255,908,685
L2 INDUSTRIAL PERSONAL PROPERTY	356		\$0	\$2,157,293,432	\$1,981,554,172
M3 TANGIBLE OTHER PERSONAL, MOBI	447		\$5,046,870	\$26,922,358	\$22,233,842
M4 TANGIBLE OTHER PERSONAL, MOBI	4		\$0	\$348,960	\$242,879
O RESIDENTIAL INVENTORY	72	126.7364	\$0	\$1,228,700	\$1,210,179
S SPECIAL INVENTORY TAX	61		\$0	\$22,818,360	\$22,818,360
X TOTALLY EXEMPT PROPERTY	1,765	48,051.0000	\$984,800	\$905,810,574	\$0
Totals		595,219.1356	\$94,980,150	\$11,653,880,553	\$7,761,878,873

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

JCP - PJC
Property Count: 2 Under ARB Review Totals

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
F1	COMMERCIAL REAL PROPERTY	1	3.8650	\$9,657,510	\$9,701,930	\$9,701,930
L1	COMMERICAL PERSONAL PROPERT	1		\$0	\$350,792	\$350,792
Totals			3.8650	\$9,657,510	\$10,052,722	\$10,052,722

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 40,185

JCP - PJC

Grand Totals

8/17/2026 11:15:07AM

CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	4	0.6202	\$0	\$85,313	\$85,313
A1 SINGLE FAMILY RESIDENCE	13,892	8,837.4529	\$17,240,250	\$2,324,042,750	\$1,959,954,442
A2 SINGLE FAMILY M/HOME ATTACHED	400	374.7787	\$1,477,170	\$17,077,190	\$13,487,254
A3 SINGLE FAMILY BARN, SHED, CARPC	76	8.0176	\$72,130	\$979,340	\$863,947
B1 MULTIFAMILY RESIDENCE	178	127.1214	\$516,900	\$73,650,565	\$72,861,028
B2 MULTIFAMILY (*PLEX)	469	102.9583	\$5,703,560	\$96,452,872	\$92,564,536
C1 VACANT LOT	3,779	2,256.4342	\$0	\$36,444,454	\$35,993,895
C2 VACANT LOT	134	131.5424	\$0	\$3,706,920	\$3,691,561
C3 RURAL VACANT LOT	472	1,415.0039	\$0	\$5,123,850	\$4,950,758
D1 QUALIFIED AG LAND RN1, RIDI, RB1,	8,811	395,951.6503	\$0	\$1,831,489,830	\$30,774,172
D2 IMPROVEMENT ON QUALIFIED AG LA	1,345		\$361,970	\$34,101,303	\$33,840,978
D3 QUALIFIED AG LAND TD1, TD2, TD3, T	834	53,980.9119	\$0	\$230,912,150	\$15,759,405
D4 QUALIFIED AG LAND BEES	83	1,523.1307	\$0	\$5,607,610	\$121,400
D5 QUALIFIED AG LAND WILDLIFE MANA	357	19,855.7129	\$0	\$85,783,480	\$1,231,939
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E	3	0.3617	\$0	\$72,164	\$72,164
E1 FARM OR RANCH IMPROVEMENT	7,152	6,546.4985	\$38,092,920	\$1,331,226,802	\$1,118,006,783
E2 FARM OR RANCH IMPROVEMENT	278	366.6540	\$47,050	\$12,432,349	\$9,633,124
E3 FARM OR RANCH IMPROVEMENT	305		\$0	\$5,113,065	\$4,625,685
E4 NON QUALIFIED AG LAND	5,010	37,642.0112	\$3,877,990	\$286,180,194	\$270,181,126
ERROR	3		\$40,340	\$304,270	\$304,270
F1 COMMERCIAL REAL PROPERTY	1,991	15,279.0229	\$15,928,660	\$687,762,872	\$661,015,227
F2 INDUSTRIAL REAL PROPERTY	173	1,343.7400	\$0	\$871,204,620	\$814,100,623
F3 COMMERCIAL REAL PROPERTY	19	23.8837	\$0	\$491,402	\$491,032
G1 OIL AND GAS	7		\$0	\$24,692	\$24,692
J1 WATER SYSTEMS	1	0.1610	\$0	\$1,820	\$699
J2 GAS DISTRIBUTION SYSTEM	18	5.1636	\$0	\$28,210,940	\$28,210,940
J3 ELECTRIC COMPANY (including Co-o	34	97.3580	\$0	\$103,066,040	\$102,804,812
J4 TELEPHONE COMPANY (including Co	58	3.9302	\$0	\$7,852,430	\$7,722,471
J5 RAILROAD	18	31.6630	\$0	\$3,344,280	\$3,344,280
J6 PIPELINE COMPANY	77		\$0	\$193,492,430	\$193,492,430
J7 CABLE TELEVISION COMPANY	8		\$0	\$7,239,050	\$7,239,050
L1 COMMERCIAL PERSONAL PROPERTY	2,011		\$15,247,050	\$260,952,234	\$256,259,477
L2 INDUSTRIAL PERSONAL PROPERTY	356		\$0	\$2,157,293,432	\$1,981,554,172
M3 TANGIBLE OTHER PERSONAL, MOBI	447		\$5,046,870	\$26,922,358	\$22,233,842
M4 TANGIBLE OTHER PERSONAL, MOBI	4		\$0	\$348,960	\$242,879
O RESIDENTIAL INVENTORY	72	126.7364	\$0	\$1,228,700	\$1,210,179
S SPECIAL INVENTORY TAX	61		\$0	\$22,818,360	\$22,818,360
X TOTALLY EXEMPT PROPERTY	1,765	48,051.0000	\$984,800	\$905,810,574	\$0
Totals		595,223.0006	\$104,637,660	\$11,663,933,275	\$7,771,931,595

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

Property Count: 40,185

JCP - PJC
Effective Rate Assumption

8/17/2026 11:15:07AM

New Value

TOTAL NEW VALUE MARKET:	\$104,637,660
TOTAL NEW VALUE TAXABLE:	\$103,036,970

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2024 Market Value	\$224,620
EX-XU	11.23 Miscellaneous Exemptions	4	2024 Market Value	\$127,220
EX-XV	Other Exemptions (including public property, r	48	2024 Market Value	\$4,346,440
EX366	HOUSE BILL 366	80	2024 Market Value	\$191,780
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,890,060

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	26	\$235,602
DV1	Disabled Veterans 10% - 29%	10	\$92,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	\$0
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	9	\$86,000
DV4	Disabled Veterans 70% - 100%	40	\$430,830
DVHS	Disabled Veteran Homestead	76	\$15,347,636
OV65	OVER 65	316	\$2,926,634
PARTIAL EXEMPTIONS VALUE LOSS		479	\$19,126,202
NEW EXEMPTIONS VALUE LOSS			\$24,016,262

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$24,016,262

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
12,404	\$220,507	\$32,878	\$187,629

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
8,385	\$204,735	\$28,645	\$176,090

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
12,404	\$196,190	\$21,258	\$174,932

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
8,385	\$181,430	\$19,046	\$162,384

LAMAR County

2025 CERTIFIED TOTALS

As of Supplement 22

JCP - PJC
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
2	\$10,052,722	\$395,212

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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