

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of UPSHUR

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No New Revenue Rate	No New Rev. Maintenance & Operations Rate	Voter Approval Rate
UPSHUR COUNTY (230)						
Tax Year 2023	0.4960	0.4960	0.000000	0.463666	0.477416	0.498905
Tax Year 2022	0.5990	0.5990	0.000000	0.514126	0.522296	0.599434
Tax Year 2021	0.6150	0.6150	0.000000	0.601656	0.694090	0.641193
Tax Year 2020	0.6150	0.6150	0.000000	0.608997	0.690483	0.642198
Tax Year 2019	0.6150	0.6150	0.000000	0.581952	0.584131	0.636328
UPSHUR COUNTY EMERGENCY SERVICE DISTRICT #1 (201)						
Tax Year 2023	0.0700	0.0700	0.0000	0.0511	0.0515	0.0760
Tax Year 2022	0.0646	0.0646	0.0000	0.0428	0.0594	0.0646
Tax Year 2021	0.0700	0.0700	0.0000	0.0892	0.0896	0.0927
Tax Year 2020	0.0700	0.0700	0.0000	0.0706	0.0708	0.0732
Tax Year 2019	0.0700	0.0700	0.0000	0.0681	0.0681	0.0735
UPSHUR COUNTY EMERGENCY SERVICE DISTRICT #2 (202)						
Tax Year 2023	0.1000	0.1000	0.0000	0.080732	0.082389	0.085272
Tax Year 2022	0.1000	0.1000	0.0000	0.084635	0.084898	0.087869
Tax Year 2021	0.1000	0.1000	0.0000	0.0000	0.0000	0.0000
Tax Year 2020	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Tax Year 2019	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CITY OF BIG SANDY TEXAS (101)						
Tax Year 2023	0.438162	0.438162	0.0000	0.420542	0.422838	0.438162
Tax Year 2022	0.546000	0.546000	0.0000	0.513418	0.514675	0.546525
Tax Year 2021	0.560000	0.560000	0.0000	0.532717	0.541886	0.560852
Tax Year 2020	0.530000	0.530000	0.0000	0.523299	0.524624	0.542985
Tax Year 2019	0.530000	0.530000	0.0000	0.494553	0.494553	0.534117

CITY OF GILMER TEXAS (102)						
Tax Year 2023	0.514680	0.388878	0.125802	0.505453	0.375728	0.514680
Tax Year 2022	0.570794	0.423115	0.147679	0.535168	0.395189	0.570794
Tax Year 2021	0.625619	0.460936	0.164683	0.619394	0.445349	0.625619
Tax Year 2020	0.635102	0.455635	0.179467	0.635102	0.453845	0.649197
Tax Year 2019	0.629523	0.447488	0.182035	0.609836	0.425418	0.641485
CITY OF ORE CITY TEXAS (103)						
Tax Year 2023	0.608427	0.563522	0.044905	0.584335	0.544466	0.623116
Tax Year 2022	0.714498	0.659894	0.054604	0.637266	0.586073	0.729187
Tax Year 2021	0.714498	0.653616	0.060882	0.714498	0.670920	0.755284
Tax Year 2020	0.711885	0.664585	0.047300	0.711885	0.667203	0.739097
Tax Year 2019	0.703600	0.656300	0.047300	0.653007	0.607726	0.703646
CITY OF EAST MOUNTAIN TEXAS (105)						
Tax Year 2023	0.123025	0.123025	0.000000	0.118175	0.118865	0.123025
Tax Year 2022	0.124212	0.124212	0.000000	0.110047	0.110784	0.124212
Tax Year 2021	0.143265	0.143265	0.000000	0.136524	0.138423	0.143267
Tax Year 2020	0.140088	0.140088	0.000000	0.142377	0.144577	0.149637
Tax Year 2019	0.140088	0.140088	0.000000	0.129712	0.129712	0.140088
CITY OF GLADEWATER TEXAS (109)						
Tax Year 2023	0.626978	0.520478	0.106500	0.616717	0.513005	0.626978
Tax Year 2022	0.739089	0.613069	0.126020	0.642679	0.544201	0.739091
Tax Year 2021	0.751562	0.633943	0.117619	0.761634	0.644326	0.784496
Tax Year 2020	0.751562	0.634727	0.116835	0.751562	0.633275	0.772274
Tax Year 2019	0.749999	0.630989	0.119010	0.742901	0.632876	0.802516
CITY OF WARREN CITY TEXAS (110)						
Tax Year 2023	0.243562	0.243562	0.000000	0.192723	0.193601	0.243562
Tax Year 2022	0.225780	0.225780	0.000000	0.216451	0.218145	0.225780
Tax Year 2021	0.250000	0.250000	0.000000	0.256664	0.256720	0.265705
Tax Year 2020	0.250000	0.250000	0.000000	0.266370	0.268100	0.277480
Tax Year 2019	0.250000	0.250000	0.000000	0.239500	0.239500	0.258600

BIG SANDY ISD (901)						
Tax Year 2023	0.8451	0.6692	0.1759	0.764119	0.6692	0.845190
Tax Year 2022	1.0321	0.8546	0.1775	0.92421	0.8546	1.032172
Tax Year 2021	1.1361	0.9634	0.1727	1.1860	0.9634	1.1361
Tax Year 2020	1.1808	0.9664	0.2144	1.177200	0.9664	1.1808
Tax Year 2019	1.2011	0.9700	0.2311	1.2109	0.9806	1.2011
GILMER ISD (902)						
Tax Year 2023	1.0000	0.7575	0.2425	1.08896	0.7575	1.001986
Tax Year 2022	1.2495	0.9429	0.3066	1.18755	0.9893	1.3073
Tax Year 2021	1.3990	1.0419	0.3571	1.3532	1.0419	1.4130
Tax Year 2020	1.3990	1.0547	0.3443	1.429769	1.054700	1.443522
Tax Year 2019	1.3990	1.0683	0.3307	1.2807	1.0288	1.4523
ORE CITY ISD (903)						
Tax Year 2023	1.0908	0.8087	0.2821	1.049592	0.8087	1.090814
Tax Year 2022	1.2482	1.0015	0.2467	1.18707	1.0015	1.248201
Tax Year 2021	1.2484	1.0478	0.2006	1.2073	1.0478	1.2484
Tax Year 2020	1.2297	1.0547	0.1750	1.184569	1.0856	1.359504
Tax Year 2019	1.2433	1.0683	0.1750	1.3102	0.9789	1.2700
UNION HILL ISD (904)						
Tax Year 2023	0.7575	0.7575	0.0000	0.776141	0.7575	0.7575
Tax Year 2022	0.9702	0.9702	0.0000	0.9448	0.9702	0.9702
Tax Year 2021	1.0250	1.0250	0.0000	1.0021	1.0250	1.0250
Tax Year 2020	1.0547	1.0547	0.0000	1.055924	1.0702	1.0702
Tax Year 2019	1.0683	1.0683	0.0000	1.1462	1.0338	1.0683
HARMONY ISD (905)						
Tax Year 2023	0.7575	0.7575	0.0000	0.6051	0.7575	0.7575
Tax Year 2022	0.9429	0.9429	0.0000	0.8165	0.9429	0.9429
Tax Year 2021	1.0395	0.9873	0.0522	0.9951	0.9873	1.0459
Tax Year 2020	1.09697	1.0547	0.04227	1.121941	1.0445	1.096974
Tax Year 2019	1.14075	1.06835	0.0724	1.1797	1.2245	1.1410

NEW DIANA ISD (906)						
Tax Year 2023	0.893700	0.7892	0.1045	0.912731	0.6887	0.862119
Tax Year 2022	1.099572	0.9746	0.124972	0.918165	0.8741	0.999072
Tax Year 2021	1.116172	0.9912	0.124972	1.0761	0.9613	1.0936
Tax Year 2020	1.110872	0.9859	0.124972	1.0110	0.9864	1.111372
Tax Year 2019	1.1895	1.0295	0.1600	1.2390	1.2390	1.1917
UNION GROVE ISD (908)						
Tax Year 2023	1.0495	0.7574	0.2921	1.084064	0.7574	1.049573
Tax Year 2022	1.2608	0.9428	0.3180	1.239031	0.9429	1.273812
Tax Year 2021	1.3575	1.0395	0.3180	1.3602	1.0395	1.3575
Tax Year 2020	1.4045	1.0547	0.3498	1.460598	1.0596	1.418073
Tax Year 2019	1.4181	1.0683	0.3498	1.4915	1.0357	1.4458
KILGORE JR COLLEGE (990)						
Tax Year 2023	0.175000	0.140030	0.034970	0.149481	0.129668	0.17501
Tax Year 2022	0.175000	0.151270	0.023730	0.15186	0.15247	0.16466
Tax Year 2021	0.175000	0.175000	0.000000	0.18247	0.18349	0.19816
Tax Year 2020	0.175000	0.175000	0.000000	0.18119	0.18168	0.196210
Tax Year 2019	0.175000	0.175000	0.000000	0.16815	0.16815	0.181600

The county is providing this table of property tax rate information as a service to the residents of the county. Each individual taxing unit is responsible for calculating the property tax rates listed in this table pertaining to that taxing unit and providing that information to the county.

The **adopted tax rate** is the tax rate adopted by the governing body of a taxing unit.

The **maintenance and operations rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the following year.

The **debt rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund the unit's debt service for the following year.

The **no new revenue tax rate** is the tax rate that would generate the same amount of revenue in the current tax year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **no new revenue maintenance and operations rate** is the tax rate that would generate the same amount of revenue for maintenance and operations in the current tax year as was generated by a taxing unit's maintenance and operations rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **voter approval tax rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district, the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate. In the case of a school district, an election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.