

Truth in Taxation Summary
Texas Property Tax Code 26.16

County of Upshur 2018

Upshur County Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	.5950	.5950	0.00	.588561	.589820	.641856
2017	.5950	.5950	0.00	.546051	.547594	.595909
2016	.5698	.5698	0.00	.569831	.569831	.622052
2015	.5584	.5584	0.00	.558429	.558429	.609081
2014	.5666	.5666	0.00	.52866	.529719	.576659

Upshur County Emergency Services Dist Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	.07	.07	0.00	.0697	.0697	.0752
2017	.07	.07	0.00	.0682	.0682	.0736
2016	.07	.07	0.00	.0310	.0310	.0334
2015	.03	.03	0.00	.0298	.0298	.0321
2014	.03	.03	0.00	.03	.03	.0324

City of Big Sandy Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	.50	.50	0.00	.505794	.505794	.546257
2017	.50	.50	0.00	.482279	.482279	.520861
2016	.50	.50	0.00	.492162	.492162	.531354
2015	.50	.50	0.00	.489013	.471315	.509020
2014	.50	.4560	.0440	.491542	.448286	.502297

City of Gilmer Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	.629523	.438801	.190722	.622007	.435140	.660673
2017	.629523	.440419	.189104	.600590	.413891	.636106
2016	.629523	.433832	.195691	.629523	.421671	.651095
2015	.625178	.418761	.206417	.601634	.391878	.629645
2014	.625178	.407213	.217965	.625178	.412576	.663547

City of Ore City Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	.67	.623540	.04646	.678405	.631430	.731929
2017	.67	.62354	.04646	.612690	.612690	.708165
2016	.637690	.637690	0.00	.637690	.637690	.688705
2015	.632700	.632700	0.00	.632700	.632700	.683316
2014	.631662	.631662	0.00	.607239	.607239	.655818

City of East Mountain Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	.1334	.1334	0.00	.134426	.134426	.145180
2017	.1334	.1334	0.00	.123568	.123568	.133453
2016	.14	.14	0.00	.120408	.120408	.130040
2015	.12	.12	0.00	.129889	.129889	.14028
2014	.12	.12	0.00	.127633	.127633	.137843

Big Sandy ISD Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	1.2376	1.04	.1976	1.2259	1.1039	1.2551
2017	1.2494	1.04	.2094	1.2229	1.0380	1.2534
2016	1.2929	1.04	.25290	1.3277	1.0751	1.2929
2015	1.30920	1.04	.26920	1.3310	1.0571	1.3199
2014	1.29080	1.04	.25080	1.233	1.0571	1.2979

Gilmer ISD Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	1.31	1.17	.14	1.2291	1.4034	1.4004
2017	1.22	1.17	.05	1.1709	1.2418	1.3223
2016	1.22	1.17	.05	1.4135	1.2525	1.3311
2015	1.22	1.17	.05	1.4093	1.2514	1.3278
2014	1.1850	1.17	.0150	1.3216	1.1626	1.2892

Ore City ISD Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	1.335	1.17	.1650	1.3695	1.4214	1.3953
2017	1.335	1.17	.1650	1.2991	1.2610	1.4666
2016	1.335	1.17	.165	1.4885	1.2517	1.4422
2015	1.335	1.17	.165	1.4567	1.1486	1.4649
2014	1.335	1.17	.165	1.2928	1.0976	1.4724

Union Hill ISD Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	1.17	1.17	0.00	1.0239	1.1690	1.04
2017	1.04	1.04	0.00	1.0205	1.1609	1.04
2016	1.04	1.04	0.00	1.0122	1.0122	1.04
2015	1.04	1.04	0.00	1.0705	1.0705	1.04
2014	1.04	1.04	0.00	1.0228	1.0228	1.04

Harmony ISD Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	1.2424	1.17	.0724	1.1973	1.3872	1.2460
2017	1.2424	1.17	.0724	1.0668	1.3519	1.1235
2016	1.1124	1.04	.0724	1.3951	1.3297	1.1261
2015	1.1124	1.04	.0724	1.1375	1.0697	1.1124
2014	1.1124	1.04	.0724	1.11463	1.05058	1.1229

New Diana ISD Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	1.27	1.11	.16	1.2294	1.3001	1.2739
2017	1.19	1.11	.08	1.0843	1.2104	1.1202
2016	1.12	1.04	.08	1.1735	1.0899	1.1221
2015	1.12	1.04	.08	1.1794	1.0925	1.1213
2014	1.12	1.04	.08	1.1919	1.0992	1.1231

Union Grove ISD Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	1.5198	1.17	.3498	1.5258	1.3077	1.5643
2017	1.5198	1.17	.3498	1.4647	1.2050	1.5803
2016	1.5198	1.17	.3498	1.6195	1.2688	1.5837
2015	1.5198	1.17	.3498	1.5957	1.2726	1.5525
2014	1.2945	1.17	.1245	1.2733	1.1707	1.2952

Kilgore Jr College Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	.1750	.1750	0.00	.17071	.17071	.18436
2017	.1750	.1750	0.00	.17629	.17629	.19039
2016	.1750	.1750	0.00	.18943	.18943	.20445
2015	.1750	.1750	0.00	.16248	.16248	.17547
2014	.1540	.1540	0.00	.15416	.15416	.16649

Gladewater ISD Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	1.565	1.17	.395	1.500787	1.242520	1.17
2017	1.565	1.17	.395	1.464452	1.145320	1.17
2016	1.565	1.17	.395	1.64	.980	1.565
2015	1.565	1.17	.395	1.634951	1.634951	1.117
2014	1.49	1.17	.320	1.117826	1.117826	1.527252

Pittsburg ISD Tax Year	Adopted Tax Rate	Maintenance & Operating Rate	Debt Rate (I&S)	Effective Tax Rate	Effective Maintenance & Operating Rate	Rollback Rate
2018	1.24	1.04	.20	1.37509		1.2616
2017	1.24	1.04	.20			
2016	1.24	1.04	.20	1.135624		1.284792
2015	1.1663	1.04	.1263	1.08910		1.1663
2014	1.1556	1.04	.1156	1.144		1.1803

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 **effective 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 **effective 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 the 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 **rollback 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.