

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	Effective Maintenance & Operations Rate	Voter Approval Rate
UPSHUR COUNTY						
Tax Year 2021	0.615000	0.615000	0.000000	0.601656	0.694090	0.641193
Tax Year 2020	0.615000	0.615000	0.000000	0.608997	0.690483	0.642198
Tax Year 2019	0.615000	0.615000	0.000000	0.581952	0.584131	0.636328
Tax Year 2018	0.595000	0.595000	0.000000	0.588561	0.589820	0.641856
Tax Year 2017	0.569800	0.569800	0.000000	0.546051	0.547594	0.595909
UPSHUR COUNTY EMERGENCY SERVICE DISTRICT #1						
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
Tax Year 2018	0.0700	0.0700	0.0000	0.0697	0.0697	0.0752
Tax Year 2017	0.0700	0.0700	0.0000	0.0682	0.0682	0.0736
UPSHUR COUNTY EMERGENCY SERVICE DISTRICT #2						
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
Tax Year 2018	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Tax Year 2017	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
CITY OF GILMER TEXAS						
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
Tax Year 2018	0.629523	0.438801	0.190722	0.622007	0.435140	0.660673
Tax Year 2017	0.629523	0.440419	0.189104	0.600590	0.413891	0.636106

CITY OF BIG SANDY TEXAS						
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Tax Year 2021	0.560000	0.560000	0.000000	0.532717	0.541886	0.560852
Tax Year 2020	0.530000	0.530000	0.000000	0.523299	0.524624	0.542985
Tax Year 2019	0.530000	0.530000	0.000000	0.494553	0.494553	0.534117
Tax Year 2018	0.500000	0.500000	0.000000	0.505794	0.505794	0.546257
Tax Year 2017	0.500000	0.500000	0.000000	0.482279	0.482279	0.520861

CITY OF GLADEWATER TEXAS						
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Tax Year 2021	0.751562	.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
Tax Year 2018	0.749999	0.638923	0.111076	0.739102	0.626482	0.787677
Tax Year 2017	0.749999	0.635719	0.114280	0.724706	0.589427	0.750861

CITY OF ORE CITY TEXAS						
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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
Tax Year 2018	0.670000	0.623540	0.046460	0.678405	0.631430	0.731929
Tax Year 2017	0.670000	0.623540	0.046460	0.612690	0.612690	0.708165

CITY OF EAST MOUNTAIN TEXAS						
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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
Tax Year 2018	0.133400	0.133400	0.000000	0.134426	0.134426	0.145180
Tax Year 2017	0.133400	0.133400	0.000000	0.123568	0.123568	0.133453

BIG SANDY ISD						
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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	0.966400	1.180800
Tax Year 2019	1.2011	0.9700	0.2311	1.2109	0.9806	1.2011
Tax Year 2018	1.2376	1.0400	0.1976	1.2259	1.1039	1.2551
Tax Year 2017	1.2494	1.0400	0.2094	1.2229	1.0380	1.2534

GILMER ISD						
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
Tax Year 2018	1.3100	1.1700	0.1400	1.2291	1.4034	1.4004
Tax Year 2017	1.2200	1.1700	0.0500	1.1709	1.2418	1.3223
ORE CITY ISD						
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
Tax Year 2018	1.3350	1.1700	0.1650	1.3695	1.4214	1.3953
Tax Year 2017	1.3350	1.1700	0.1650	1.2991	1.2610	1.4666
UNION HILL ISD						
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
Tax Year 2018	1.1700	1.1700	0.0000	1.0239	1.1690	1.0400
Tax Year 2017	1.0400	1.0400	0.0000	1.0205	1.1609	1.0400
HARMONY ISD						
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
Tax Year 2018	1.2424	1.1700	0.0724	1.1973	1.3872	1.2460
Tax Year 2017	1.2424	1.1700	0.0724	1.0668	1.3519	1.1235
NEW DIANA ISD						
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
Tax Year 2018	1.2700	1.1100	0.1600	1.2294	1.3001	1.2739
Tax Year 2017	1.1900	1.1100	0.0800	1.0843	1.2104	1.1202

UNION GROVE ISD						
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
Tax Year 2018	1.5198	1.1700	0.3498	1.5258	1.3077	1.5643
Tax Year 2017	1.5198	1.1700	0.3498	1.4647	1.2050	1.5803
KILGORE JR COLLEGE						
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
Tax Year 2018	0.175000	0.175000	0.000000	0.17071	0.17071	0.184360
Tax Year 2017	0.175000	0.175000	0.000000	0.17629	0.17629	0.190390

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.