

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 2025	0.5140	0.5140	0.000000	0.490747	0.497268	0.523039
Tax Year 2024	0.4990	0.4990	0.000000	0.469493	0.478852	0.500276
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
UPSHUR COUNTY EMERGENCY SERVICE DISTRICT #1 (201)						
Tax Year 2025	0.0700	0.0700	0.0000	0.0686	0.0689	0.0713
Tax Year 2024	0.0700	0.0700	0.0000	0.0667	0.0671	0.0831
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
UPSHUR COUNTY EMERGENCY SERVICE DISTRICT #2 (202)						
Tax Year 2025	0.1000	0.1000	0.0000	0.093699	0.094125	0.097419
Tax Year 2024	0.1000	0.1000	0.0000	0.094042	0.094768	0.098084
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
CITY OF BIG SANDY TEXAS (101)						
Tax Year 2025	0.460000	0.460000	0.0000	0.428271	0.429241	0.444373
Tax Year 2024	0.438000	0.438000	0.0000	0.422051	0.423298	0.438113
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

CITY OF GILMER TEXAS (102)						
Tax Year 2025	0.503142	0.391974	0.111168	0.476110	0.362939	0.486809
Tax Year 2024	0.500044	0.380065	0.119979	0.484895	0.367213	0.500044
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
CITY OF ORE CITY TEXAS (103)						
Tax Year 2025	0.581308	0.543504	0.037804	0.563242	0.525125	0.581308
Tax Year 2024	0.590395	0.550224	0.040171	0.571817	0.531618	0.590395
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
CITY OF EAST MOUNTAIN TEXAS (105)						
Tax Year 2025	0.132353	0.132353	0.000000	0.123318	0.123903	0.132353
Tax Year 2024	0.123025	0.123025	0.000000	0.122105	0.122962	0.127265
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
CITY OF GLADEWATER TEXAS (109)						
Tax Year 2025	0.557005	0.508994	0.048011	0.569590	0.491782	0.557005
Tax Year 2024	0.602087	0.518587	0.083500	0.597546	0.498827	0.602088
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
CITY OF WARREN CITY TEXAS (110)						
Tax Year 2025	0.233629	0.233629	0.000000	0.225183	0.225729	0.233629
Tax Year 2024	0.242517	0.242517	0.000000	0.222590	0.223985	0.242517
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

BIG SANDY ISD (901)						
Tax Year 2025	0.8182	0.6669	0.1513	0.877345	0.6669	0.824795
Tax Year 2024	0.8182	0.6669	0.1513	0.785982	0.6669	0.818282
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
GILMER ISD (902)						
Tax Year 2025	0.9300	0.7552	0.1748	1.033716	0.7552	0.940753
Tax Year 2024	0.9800	0.7552	0.2248	0.942881	0.7552	0.996995
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
ORE CITY ISD (903)						
Tax Year 2025	1.121239	0.7645	0.356739	1.133721	0.7645	1.121239
Tax Year 2024	1.1508	0.7645	0.3863	1.033123	0.7645	1.150873
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
UNION HILL ISD (904)						
Tax Year 2025	0.7552	0.7552	0.0000	0.6524	0.7552	0.7552
Tax Year 2024	0.7552	0.7552	0.0000	0.601572	0.7552	0.7552
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
HARMONY ISD (905)						
Tax Year 2025	1.0411	0.7552	0.2859	0.7552	0.7552	1.0411
Tax Year 2024	1.0552	0.7552	0.3000	0.7183	0.7552	1.0552
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

NEW DIANA ISD (906)						
Tax Year 2025	1.2869	0.7869	0.5000	1.287473	0.7869	1.28691
Tax Year 2024	1.2869	0.7869	0.5000	0.839324	0.7869	1.2869
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
UNION GROVE ISD (908)						
Tax Year 2025	1.0472	0.7551	0.2921	1.070429	0.7551	1.082419
Tax Year 2024	1.0472	0.7551	0.2921	1.012003	0.7551	1.086382
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
KILGORE JR COLLEGE (990)						
Tax Year 2025	0.177116	0.146144	0.030972	0.168396	0.137179	0.182047
Tax Year 2024	0.180000	0.146278	0.033722	0.168847	0.135646	0.180219
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

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.