

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.0700 per \$100 valuation has been proposed by the governing body of Upshur County Emergency Services District #1.

PROPOSED TAX RATE	\$0.0700 per \$100
NO-NEW-REVENUE TAX RATE	\$0.0678 per \$100
VOTER-APPROVAL TAX RATE	\$0.0720 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for Upshur County Emergency Services District #1 from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that Upshur County Emergency Services District #1 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Upshur County Emergency Services District #1 is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 14, 2026 AT 6:00 PM AT Upshur County Courtroom (Located at the Temporary Upshur County Courthouse) 150 E. Jefferson Street, Gilmer, TX 75644.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Upshur County Emergency Services District #1 is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the ESD#1 Board of Directors of Upshur County Emergency Services District #1 at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:	Kenny Southwell	Scott Mischnick
	Brian Jones	Raymond Cook

AGAINST the proposal: NA

PRESENT and not voting: NA

ABSENT: Garon (Gig) Wade

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Upshur County

Emergency Services District #1 last year to the taxes proposed to be imposed on the average residence homestead by Upshur County Emergency Services District #1 this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.0700	\$0.0700	increase of 0.0000 per \$100, or 0.00%
Average homestead taxable value	\$223,352	\$230,933	increase of 3.39%
Tax on average homestead	\$156.35	\$161.65	increase of \$5.30, or 3.39%
Total tax levy on all properties	\$1,809,363	\$1,900,316	increase of \$90,953, or 5.03%

For assistance with tax calculations, please contact the tax assessor for Upshur County Emergency Services District #1 at 903-843-3085 or upshur.tax@countyofupshur.com, or visit www.countyofupshur.com for more information.