



Tax Assessor-Collector Upshur County
215 N Titus
Gilmer TX 75644
903-843-3085 Fax 903-843-3083

INFORMATION OF EFFECTIVE TAX RATE CALCULATION 2026-2027

ENTITY 101 – City of Big Sandy

REFUNDS FOR PRIOR YEARS 212.74

M&O amount 212.74

I&S amount 0

EXCESS DEBT COLLECTIONS 0

Debt to be collected 0
(from previous year TNT)

I&S collected 0
(TC298-D ALL I&S collected 7/1/Prev year to 6/30/Current year)

Collection rate 2025 102.19 %

Collection rate 2024 96.92 %

Collection rate 2023 93.73 %

Anticipated 2026 Rate 98 %

Signed _____