



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 201 – ESD #1

REFUNDS FOR PRIOR YEARS 4,194.17

M&O amount 4,194.17

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 100.81 %

Collection rate 2024 99.81 %

Collection rate 2023 97.84 %

Anticipated 2026 Rate 99 %

Signed \_\_\_\_\_