

Truth in Taxation Summary
Texas Property Code Section 26.16
County of Upshur

Upshur County

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--|---------------|
| 2016 | .5698 | .5698 | 0.00 | .569831 | .569831 | .622052 |
| 2015 | .5584 | .5584 | 0.00 | .558429 | .558429 | .609081 |
| 2014 | .5666 | .5666 | 0.00 | .52866 | .529719 | .576659 |
| 2013 | .5223 | .5223 | .0.00 | .522305 | .545351 | .588979 |
| 2012 | .5122 | .4787 | .0335 | .478748 | .496522 | .518832 |

Upshur County Emergency Service District #

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Tax Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|---------------------|--------------------|--|---------------|
| 2016 | .07 | .07 | .00 | .0310 | .0310 | .0334 |
| 2015 | .03 | .03 | .00 | .0298 | .0298 | .0321 |
| 2014 | .03 | .03 | 0.00 | .03 | .03 | .0324 |
| 2013 | .03 | .03 | 0.00 | .0307 | .0307 | .0031 |
| 2012 | .03 | .03 | 0.00 | .0310 | .0310 | .0334 |

City of Big Sandy

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Tax Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|---------------------|--------------------|--|---------------|
| 2016 | .50 | .50 | 0.00 | .492162 | .492162 | .531354 |
| 2015 | .50 | .50 | 0.00 | .489013 | .471315 | .509020 |
| 2014 | .50 | .4560 | .0440 | .491542 | .448286 | .502297 |
| 2013 | .50 | .4560 | .0440 | .481802 | .2409 | .357253 |
| 2012 | .50 | .250 | .250 | .493187 | .230417 | .620334 |

City of Gilmer

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Tax Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|---------------------|--------------------|--|---------------|
| 2016 | .629523 | .433832 | .195691 | .629523 | .421671 | .651095 |
| 2015 | .625178 | .418761 | .206417 | .601634 | .391878 | .629645 |
| 2014 | .625178 | .407213 | .217965 | .625178 | .412576 | .663547 |
| 2013 | .635424 | .419305 | .216119 | .607337 | .388246 | .635424 |
| 2012 | .63419 | .406837 | .229582 | .636419 | .415465 | .672828 |

City of Ore City

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--|---------------|
| 2016 | .637690 | .637690 | 0.00 | .637690 | .637690 | .688705 |
| 2015 | .632700 | .632700 | 0.0 | .632700 | .632700 | .683316 |
| 2014 | .631662 | .631662 | 0.00 | .607239 | .607239 | .655818 |
| 2013 | .631662 | .631662 | 0.00 | .616981 | .616981 | .666339 |
| 2012 | .631662 | .631662 | 0.00 | .631662 | .631662 | .700722 |

City of East Mountain

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--|---------------|
| 2016 | .14 | .14 | 0.00 | .120408 | .120408 | .130040 |
| 2015 | .12 | .12 | 0.00 | .129889 | .129889 | .14028 |
| 2014 | .12 | .12 | 0.00 | .127633 | .127633 | .137843 |
| 2013 | .10 | .10 | 0.00 | .103214 | .103214 | .111471 |
| 2012 | .10 | .10 | 0.00 | .101625 | .101625 | .109755 |

Big Sandy ISD

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--|---------------|
| 2016 | 1.2929 | 1.04 | .25290 | 1.3277 | 1.0751 | 1.2929 |
| 2015 | 1.30920 | 1.04 | .26920 | 1.3310 | 1.0571 | 1.3199 |
| 2014 | 1.29080 | 1.04 | .25080 | 1.233 | 1.0571 | 1.2979 |
| 2013 | 1.2799 | 1.04 | .2399 | 1.2608 | 1.0170 | 1.2838 |
| 2012 | 1.2799 | 1.04 | .2399 | 1.3153 | 1.0542 | 1.2956 |

Gilmer ISD

| Tax Rate | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------|--------------------|--|---------------|
| 2016 | 1.22 | 1.17 | .05 | 1.4135 | 1.2525 | 1.3311 |
| 2015 | 1.22 | 1.17 | .05 | 1.4093 | 1.2514 | 1.3278 |
| 2014 | 1.185 | 1.17 | .0150 | 1.3216 | 1.1626 | 1.2892 |
| 2013 | 1.1850 | 1.17 | .0150 | 1.2001 | 1.0424 | 1.0550 |
| 2012 | 1.1850 | 1.04 | .1450 | 1.2131 | 1.0460 | 1.1968 |

Ore City ISD

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--|---------------|
| 2016 | 1.335 | 1.17 | .165 | 1.4885 | 1.2517 | 1.4422 |
| 2015 | 1.335 | 1.17 | .165 | 1.4567 | 1.1486 | 1.4649 |
| 2014 | 1.335 | 1.17 | .165 | 1.2928 | 1.0976 | 1.4724 |
| 2013 | 1.335 | 1.17 | .165 | 1.3354 | 1.17 | 1.335 |
| 2012 | 1.335 | 1.17 | .165 | 1.29113 | 1.02654 | 1.205 |

Union Hill ISD

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--|---------------|
| 2016 | 1.04 | 1.04 | 0.00 | 1.0122 | 1.0122 | 1.04 |
| 2015 | 1.04 | 1.04 | 0.00 | 1.0705 | 1.0705 | 1.04 |
| 2014 | 1.04 | 1.04 | 0.00 | 1.0228 | 1.0228 | 1.04 |
| 2013 | 1.04 | 1.04 | 0.00 | 1.0521 | 1.0521 | 1.04 |
| 2012 | 1.04 | 1.04 | 0.00 | 1.0646 | 1.0646 | 1.04 |

Harmony ISD

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--|---------------|
| 2016 | 1.1124 | 1.04 | .0724 | 1.3951 | 1.3297 | 1.1261 |
| 2015 | 1.11240 | 1.04 | .0724 | 1.1375 | 1.0697 | 1.1124 |
| 2014 | 1.1124 | 1.04 | .0724 | 1.11463 | 1.05058 | 1.1229 |
| 2013 | 1.1124 | 1.04 | .07240 | 1.12739 | 1.05719 | 1.1296 |
| 2012 | 1.1124 | 1.04 | .07240 | 1.12942 | 1.05702 | 1.12942 |

New Diana ISD

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--|---------------|
| 2016 | 1.12 | 1.04 | .08 | 1.1735 | 1.0899 | 1.1221 |
| 2015 | 1.12 | 1.04 | .08 | 1.1794 | 1.0925 | 1.1213 |
| 2014 | 1.12 | 1.04 | .08 | 1.1919 | 1.0992 | 1.1231 |
| 2013 | 1.12 | 1.04 | .08 | 1.1415 | 1.0510 | 1.1205 |
| 2012 | 1.1202 | 1.04 | .0802 | 1.1379 | 1.0529 | 1.1244 |

Union Grove ISD

| Tax Rate | Adopted Tax Rate | Maintenance & Operating Rate | Debt Tax Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|---------------------|--------------------|--|---------------|
| 2016 | 1.5198 | 1.17 | .34980 | 1.6195 | 1.2688 | 1.5837 |
| 2015 | 1.5198 | 1.17 | .3498 | 1.5957 | 1.2726 | 1.5525 |
| 2014 | 1.2945 | 1.17 | .1245 | 1.2733 | 1.1707 | 1.2952 |
| 2013 | 1.2945 | 1.17 | .1245 | 1.2773 | 1.1701 | 1.2959 |
| 2012 | 1.2945 | 1.17 | .1245 | 1.2768 | 1.1715 | 1.2946 |

Kilgore Junior College

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective Maintenance & Operating Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--|---------------|
| 2016 | .1750 | .1750 | 0.00 | .18943 | .18931 | .20445 |
| 2015 | .1750 | .1750 | 0.0 | .16248 | .16248 | .17547 |
| 2014 | .1540 | .1540 | 0.00 | .15416 | .15416 | .16649 |
| 2013 | .1540 | .15400 | 0.00 | .15440 | .15440 | .166750 |
| 2012 | .1540 | .1540 | 0.00 | .148580 | .1458580 | .160460 |

Gladewater ISD

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate I & S | Effective Tax Rate | Effective M&O Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--------------------|---------------|
| 2016 | 1.565 | 1.17 | .395 | 1.64 | .980 | 1.565 |
| 2015 | 1.565 | 1.17 | .395 | 1.634951 | 1.634951 | 1.117 |
| 2014 | 1.49 | 1.17 | .3200 | 1.117826 | 1.117826 | 1.527252 |
| 2013 | 1.17 | 1.17 | | 1.17 | 1.113530 | 1.04 |
| 2012 | 1.17 | 1.17 | | 1.50 | 1.50 | 1.04 |

Pittsburgh ISD

| Tax Year | Adopted Tax Rate | Maintenance & Operating Rate | Debt Rate (I&S) | Effective Tax Rate | Effective M&O Rate | Rollback Rate |
|----------|------------------|------------------------------|-----------------|--------------------|--------------------|---------------|
| 2016 | | | | | | |
| 2015 | 1.1663 | 1.04 | .1263 | 1.08910 | | 1.16630 |
| 2014 | 1.1556 | 1.04 | .1156 | 1.144 | | 1.1803 |
| 2013 | 1.1556 | 1.04 | .1156 | 1.1791 | | 1.1556 |
| 2012 | 1.1102 | 1.04 | .0702 | 1.1149 | | 1.1102 |

The County is providing this table of property tax rate information as a service to the residents of this county. Each Taxing unit is responsible for calculating the property tax rates listed in the table pertaining to the taxing unit and providing that information to the county.

The Adopted Tax Rate is the tax the taxing unit adopted by the governing body of the taxing unit.

The Maintenance & Operating Rate is the component of the adopt tax rate that will impose the amount of taxes needed to fund maintenance and operating expenditures for the taxing unit for the year.

The Debt Tax Rate is the component of the adopted tax rate that will impose the amount of taxes needed to fund the taxing unit's debt service for the year.

The Effective Tax Rate is the tax rate that will generate the same amount of revenue in the current tax year as was generated in the preceding year for the taxing unit from property that is taxable in the current and preceding tax year. No new property value is use to calculate the effective rate.

The Rollback 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 may petition may require that a rollback election be held if the unit adopts a rate in excess of the rollback rate. In case of a School district election are automatically held if the taxing unit adopts a rate in excess to the rollback rate.