

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of UPSHUR

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
UPSHUR COUNTY						
Tax Year 2019	0.615000	0.615000	0.000000	0.581952	0.584131	0.636328
Tax Year 2018	0.595000	0.595000	0.000000	0.588561	0.589820	0.641856
Tax Year 2017	0.569800	0.569800	0.000000	0.546051	0.547594	0.595909
Tax Year 2016	0.569831	0.569831	0.000000	0.569831	0.571446	0.622052
Tax Year 2015	0.558429	0.558429	0.000000	0.558429	0.559715	0.609081
UPSHUR COUNTY EMERGENCY SERVICE DISTRICT						
Tax Year 2019	0.0700	0.0700	0.0000	0.0681	0.0681	0.0735
Tax Year 2018	0.0700	0.0700	0.0000	0.0697	0.0697	0.0752
Tax Year 2017	0.0700	0.0700	0.0000	0.0682	0.0682	0.0736
Tax Year 2016	0.0700	0.0700	0.0000	0.0309	0.0310	0.0334
Tax Year 2015	0.0300	0.0300	0.0000	0.0298	0.0298	0.0321
CITY OF GILMER TEXAS						
Tax Year 2019	0.629523	0.447488	0.182035	0.609836	0.425418	0.641485
Tax Year 2018	0.629523	0.438801	0.190722	0.622007	0.435140	0.660673
Tax Year 2017	0.629523	0.440419	0.189104	0.600590	0.413891	0.636106
Tax Year 2016	0.629523	0.433832	0.195691	0.629523	0.421671	0.651095
Tax Year 2015	0.625178	0.418761	0.206417	0.601634	0.391878	0.629645
CITY OF BIG SANDY TEXAS						
Tax Year 2019	0.530000	0.530000	0.000000	0.494553	0.494553	0.534117
Tax Year 2018	0.500000	0.500000	0.000000	0.505794	0.505794	0.546257
Tax Year 2017	0.500000	0.500000	0.000000	0.482279	0.482279	0.520861
Tax Year 2016	0.500000	0.500000	0.000000	0.492162	0.492162	0.531534
Tax Year 2015	0.500000	0.500000	0.000000	0.489013	0.471315	0.509020

CITY OF GLADEWATER TEXAS

Tax Year 2019	0.749999	0.630989	0.119010	0.742901	0.632876	0.802516
Tax Year 2018	0.749999	0.638923	0.111076	0.739102	0.626482	0.787677
Tax Year 2017	0.749999	0.635719	0.114280	0.724706	0.589427	0.750861
Tax Year 2016	0.749999	0.609999	0.140000	0.660000	0.570000	0.750000
Tax Year 2015	0.656321	0.561281	0.095040	0.656321	0.590131	0.732381

CITY OF ORE CITY TEXAS

Tax Year 2019	0.703600	0.656300	0.047300	0.653007	0.607726	0.703646
Tax Year 2018	0.670000	0.623540	0.046460	0.678405	0.631430	0.731929
Tax Year 2017	0.670000	0.623540	0.046460	0.612690	0.612690	0.708165
Tax Year 2016	0.637690	0.637690	0.000000	0.637690	0.637690	0.688705
Tax Year 2015	0.632700	0.632700	0.000000	0.632700	0.632700	0.683316

CITY OF EAST MOUNTAIN TEXAS

Tax Year 2019	0.140088	0.140088	0.000000	0.129712	0.129712	0.140088
Tax Year 2018	0.133400	0.133400	0.000000	0.134426	0.134426	0.145180
Tax Year 2017	0.133400	0.133400	0.000000	0.123568	0.123568	0.133453
Tax Year 2016	0.140000	0.140000	0.000000	0.120408	0.120408	0.130040
Tax Year 2015	0.120000	0.120000	0.000000	0.129889	0.129889	0.140280

BIG SANDY ISD

Tax Year 2019	1.2011	0.9700	0.2311	1.2109	0.9806	1.2011
Tax Year 2018	1.2376	1.0400	0.1976	1.2259	1.1039	1.2551
Tax Year 2017	1.2494	1.0400	0.2094	1.2229	1.0380	1.2534
Tax Year 2016	1.2929	1.0400	0.2529	1.3498	1.0787	1.2929
Tax Year 2015	1.3092	1.0400	0.2692	1.3036	1.0571	1.3199

GILMER ISD

Tax Year 2019	1.3990	1.0683	0.3307	1.2807	1.0288	1.4523
Tax Year 2018	1.3100	1.1700	0.1400	1.2291	1.4034	1.4004
Tax Year 2017	1.2200	1.1700	0.0500	1.1709	1.2418	1.3223
Tax Year 2016	1.2200	1.1700	0.0500	1.2447	1.2525	1.3311
Tax Year 2015	1.2200	1.1700	0.0500	1.1979	1.2117	1.3278

ORE CITY ISD						
Tax Year 2019	1.2433	1.0683	0.1750	1.3102	0.9789	1.2700
Tax Year 2018	1.3350	1.1700	0.1650	1.3695	1.4214	1.3953
Tax Year 2017	1.3350	1.1700	0.1650	1.2991	1.2610	1.4666
Tax Year 2016	1.3350	1.1700	0.1650	1.2766	1.2536	1.4422
Tax Year 2015	1.3350	1.1700	0.1650	1.2424	1.1506	1.4649
UNION HILL ISD						
Tax Year 2019	1.0683	1.0683	0.0000	1.1462	1.0338	1.0683
Tax Year 2018	1.1700	1.1700	0.0000	1.0239	1.1690	1.0400
Tax Year 2017	1.0400	1.0400	0.0000	1.0205	1.1609	1.0400
Tax Year 2016	1.0400	1.0400	0.0000	1.0117	1.0134	1.0400
Tax Year 2015	1.0400	1.0400	0.0000	1.0957	1.0797	1.0400
HARMONY ISD						
Tax Year 2019	1.14075	1.06835	0.0724	1.1797	1.2245	1.1410
Tax Year 2018	1.2424	1.1700	0.0724	1.1973	1.3872	1.2460
Tax Year 2017	1.2424	1.1700	0.0724	1.0668	1.3519	1.1235
Tax Year 2016	1.1124	1.0400	0.0724	1.1089	1.2000	1.1261
Tax Year 2015	1.1124	1.0400	0.0724	1.1458	1.0697	1.1226
NEW DIANA ISD						
Tax Year 2019	1.1895	1.0295	0.1600	1.2390	1.2390	1.1917
Tax Year 2018	1.2700	1.1100	0.1600	1.2294	1.3001	1.2739
Tax Year 2017	1.1900	1.1100	0.0800	1.0843	1.2104	1.1202
Tax Year 2016	1.1200	1.0400	0.0800	1.0923	1.0902	1.1221
Tax Year 2015	1.1200	1.0400	0.0800	1.0558	1.0926	1.1213
UNION GROVE ISD						
Tax Year 2019	1.4181	1.0683	0.3498	1.4915	1.0357	1.4458
Tax Year 2018	1.5198	1.1700	0.3498	1.5258	1.3077	1.5643
Tax Year 2017	1.5198	1.1700	0.3498	1.4647	1.2050	1.5803
Tax Year 2016	1.5198	1.1700	0.3498	1.6667	1.3103	1.5837
Tax Year 2015	1.5198	1.1700	0.3498	1.4748	1.3254	1.5525

KILGORE JR COLLEGE						
Tax Year 2019	0.175000	0.175000	0.000000	0.16815	0.16815	0.18160
Tax Year 2018	0.175000	0.175000	0.000000	0.17071	0.17071	0.18436
Tax Year 2017	0.175000	0.175000	0.000000	0.17629	0.17629	0.19039
Tax Year 2016	0.175000	0.175000	0.000000	0.18943	0.18943	0.20445
Tax Year 2015	0.175000	0.175000	0.000000	0.16248	0.16248	0.17547

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 **effective 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 **effective 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 **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 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.