

IN THE COMMISSIONER'S COURT
OF UPSHUR COUNTY, TEXAS

**RESOLUTION
SETTING UPSHUR COUNTY, TEXAS
TAX RATE FOR 2023**

WHEREAS, it is necessary for the Upshur County Commissioners' Court to increase the tax rate by \$ 0.032 or 6.97 percent for 2023, in comparison to the calculated no-new revenue tax rate but \$ 0.103 less than last year's adopted tax rate (the current rate) of .599, in order to provide funds with which to meet budgetary requirements of the County, and to pay expenses necessarily incurred in connection with the services provided by the County to Upshur County residents;

THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT:

1. That there is hereby levied and shall be assessed and collected for 2023 Ad Valorem Tax of \$ 0.496 per \$ 100 assessed valuation on all taxable property within the county as reflected on the final certified 2023 tax rolls taking into account the tax ceiling properties and any applicable exemptions. This tax rate is hereby adopted as the Maintenance & Operations (M&O) tax rate for 2023.

The internal proration of the M&O rate is as follows:

*General Fund \$ 0.4097
Insurance Fund \$ 0.0863*

2. **THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

3. That the Upshur County Tax Assessor Collector is hereby authorized to assess and collect taxes of Upshur County, Texas employing the tax rate of .496 per \$ 100 assessed valuation.

PASSED AND APPROVED on the 15th day of September, 2023.

Motion- "I move that the property tax rate be increased by the adoption of a tax rate of .496, which is effectively a 6.97 percent increase in the tax rate."

Motion Made by: Michael Ashley Seconded by: Jay Miller

Record Vote below:

Court Members	Voting Aye:	Voting Nay:
Judge Todd Tefteller	<u>✓</u>	_____
Commissioner Gene Dolle	<u>✓</u>	_____
Commissioner Dustin Nicholson	<u>✓</u>	_____
Commissioner Michael Ashley	<u>✓</u>	_____
Commissioner Jay Miller	<u>✓</u>	_____