

IN THE COMMISSIONER'S COURT  
OF UPSHUR COUNTY, TEXAS

FILED  
TERRI ROSS  
COUNTY CLERK

2024 SEP 16 PM 4:23

**RESOLUTION  
SETTING UPSHUR COUNTY, TEXAS  
TAX RATE FOR 2024**

UPSHUR COUNTY, TX.  
BY T. Ross  
DEPUTY

**WHEREAS**, it is necessary for the Upshur County Commissioners' Court to increase the tax rate by \$ 0.0295 or 6.28 percent for 2024, in comparison to the calculated no-new revenue tax rate which is \$ 0.003 more than last year's adopted tax rate (the current rate) of \$ .496, 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 2024 Ad Valorem Tax of \$ 0.499 per \$ 100 assessed valuation on all taxable property within the county as reflected on the final certified 2024 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 2024.

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

General Fund                      \$ 0.4242  
Insurance Fund                    \$ 0.0748

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 .499 per \$ 100 assessed valuation.

**PASSED AND APPROVED on the 16<sup>th</sup> day of September, 2024.**

Motion- "I move that the property tax rate be increased by the adoption of a tax rate of .499, which is effectively a 6.28 percent increase in the tax rate."

Motion Made by: MICHAEL ASHLEY                      Seconded by: JAY MILLER

Record Vote below: ASHLEY

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>	_____