

IN THE COMMISSIONER'S COURT
OF UPSHUR COUNTY, TEXAS

**RESOLUTION
SETTING UPSHUR COUNTY, TEXAS
TAX RATE FOR TAX YEAR 2026**

WHEREAS, it is necessary for the Upshur County Commissioners' Court to increase the tax rate by \$ 0.017597, to \$.514 per \$ 100 valuation, or 3.54 percent for tax year 2026, in comparison to the calculated no-new revenue tax rate of \$.496403 per \$ 100 valuation. The adopted tax rate of \$.514 per \$ 100 valuation is the same as last year's adopted tax rate (the current rate) of \$.514 per \$ 100 valuation. The increase is necessary 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 2026 Ad Valorem Tax of \$ 0.514 per \$ 100 assessed valuation on all taxable property within the county as reflected on the final certified 2026 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 2026.

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

General Fund \$ 0.4027

Insurance Fund \$ 0.1113

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 .514 per \$ 100 assessed valuation.

PASSED AND APPROVED on the 15th day of September, 2026.

Motion- "I move that the property tax rate be increased by the adoption of a tax rate of .514 per \$ 100 valuation, which is effectively a 3.54 percent increase in the tax rate."

Motion Made by: DUSTAN NICHOLSON Seconded by: GENE DOLLE

Record Vote below:

Court Members

Judge Todd Tefteller

Commissioner Gene Dolle

Commissioner Dustin Nicholson

Commissioner Michael Ashley

Commissioner Jay Miller

Voting Aye:

✓

✓

✓

✓

✓

Voting Nay: