

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.572922 per \$100 valuation has been proposed by the governing body of City of Gilmer.

PROPOSED TAX RATE	\$0.572922 per \$100
NO-NEW-REVENUE TAX RATE	\$0.476110 per \$100
VOTER-APPROVAL TAX RATE	\$0.486809 per \$100
DE MINIMIS RATE	\$0.572922 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Gilmer from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that City of Gilmer may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Gilmer exceeds the voter-approval rate for City of Gilmer.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Gilmer, the rate that will raise \$500,000, and the current debt rate for City of Gilmer.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Gilmer is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2025 AT 5:15pm AT City Hall, 110 Buffalo St, Gilmer, TX.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Gilmer adopts the proposed tax rate, the qualified voters of the City of Gilmer may petition the City of Gilmer to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Gilmer will be the voter-approval tax rate of the City of Gilmer.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

**FOR the proposal:**

Mayor Tim Marshall  
Michael Chevalier  
Brian Williams

Mayor Pro-Tem Pete Herrmann  
Jerry Webb  
Jasmine McDowell

**AGAINST the proposal:** NONE

**PRESENT** and not voting: NONE

**ABSENT:** Jarom Tefteller

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit

the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Gilmer last year to the taxes proposed to be imposed on the average residence homestead by City of Gilmer this year.

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.500044	\$0.572922	increase of 0.072878 per \$100, or 14.57%
<b>Average homestead taxable value</b>	\$207,000	\$205,643	decrease of -0.66%
<b>Tax on average homestead</b>	\$1,035.09	\$1,178.17	increase of 143.08, or 13.82%
<b>Total tax levy on all properties</b>	\$2,386,547	\$2,898,950	increase of 512,403, or 21.47%

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For assistance with tax calculations, please contact the tax assessor for City of Gilmer at 903-843-3085 or [upshur.tax@countyofupshur.com](mailto:upshur.tax@countyofupshur.com), or visit [www.countyofupshur.com](http://www.countyofupshur.com) for more information.

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.503142 per \$100 valuation has been proposed by the governing body of City of Gilmer.

PROPOSED TAX RATE	\$0.503142 per \$100
NO-NEW-REVENUE TAX RATE	\$0.476110 per \$100
VOTER-APPROVAL TAX RATE	\$0.486809 per \$100
DE MINIMIS RATE	\$0.572922 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Gilmer from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that City of Gilmer may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Gilmer exceeds the voter-approval rate for City of Gilmer.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Gilmer, the rate that will raise \$500,000, and the current debt rate for City of Gilmer.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Gilmer is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2025 AT 5:15pm AT City Hall, 110 Buffalo St, Gilmer, TX.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Gilmer adopts the proposed tax rate, the City of Gilmer is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the City of Gilmer may not petition the City of Gilmer to require an election to be held to determine whether to reduce the proposed tax rate.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED  
AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

**FOR the proposal:**

Mayor Tim Marshall  
Michael Chevalier  
Brian Williams

Mayor Pro-Tem Pete Herrmann  
Jerry Webb  
Jasmine McDowell

**AGAINST the proposal:** NONE

**PRESENT** and not voting: NONE

**ABSENT:** Jarom Tefteller

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Gilmer last year to the taxes proposed to be imposed on the average residence homestead by City of Gilmer this year.

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.500044	\$0.503142	increase of 0.003098 per \$100, or 0.62%
<b>Average homestead taxable value</b>	\$207,000	\$205,643	decrease of -0.66%
<b>Tax on average homestead</b>	\$1,035.09	\$1,034.68	decrease of -0.41, or -0.04%
<b>Total tax levy on all properties</b>	\$2,386,547	\$2,545,868	increase of 159,321, or 6.68%

For assistance with tax calculations, please contact the tax assessor for City of Gilmer at 903-843-3085 or [upshur.tax@countyofupshur.com](mailto:upshur.tax@countyofupshur.com), or visit [www.countyofupshur.com](http://www.countyofupshur.com) for more information.