

2026 CERTIFIED TOTALS

Property Count: 6,394

C11 - CITY OF GILMER
ARB Approved Totals

7/28/2026

7:57:14AM

Land		Value			
Homesite:		26,125,758			
Non Homesite:		70,862,127			
Ag Market:		606,690			
Timber Market:		1,323,810	Total Land	(+)	98,918,385
Improvement		Value			
Homesite:		189,498,132			
Non Homesite:		329,535,427	Total Improvements	(+)	519,033,559
Non Real		Count	Value		
Personal Property:	558		97,504,779		
Mineral Property:	2,991		62,452		
Autos:	0		0		
			Total Non Real	(+)	97,567,231
			Market Value	=	715,519,175
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,930,500	0			
Ag Use:	8,380	0	Productivity Loss	(-)	1,899,430
Timber Use:	22,690	0	Appraised Value	=	713,619,745
Productivity Loss:	1,899,430	0			
			Homestead Cap	(-)	5,882,500
			23.231 Cap	(-)	6,010,811
			Assessed Value	=	701,726,434
			Total Exemptions Amount (Breakdown on Next Page)	(-)	186,814,401
			Net Taxable	=	514,912,033

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,590,738.70 = 514,912,033 * (0.503142 / 100)

Certified Estimate of Market Value: 715,519,175
 Certified Estimate of Taxable Value: 514,912,033

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	531	0	14,616,334	14,616,334
145D1	12	0	752,639	752,639
145F	9	0	257,409	257,409
DV1	5	0	24,620	24,620
DV2	1	0	7,500	7,500
DV2S	2	0	15,000	15,000
DV3	7	0	72,000	72,000
DV4	46	0	396,000	396,000
DV4S	4	0	36,000	36,000
DVHS	29	0	6,166,428	6,166,428
DVHSS	3	0	755,552	755,552
EX-XG	5	0	1,747,320	1,747,320
EX-XN	11	0	3,960,580	3,960,580
EX-XU	7	0	2,715,220	2,715,220
EX-XV	150	0	152,924,518	152,924,518
EX366	737	0	9,995	9,995
OV65	371	1,925,138	0	1,925,138
OV65S	64	338,520	0	338,520
PC	2	93,628	0	93,628
Totals		2,357,286	184,457,115	186,814,401

2026 CERTIFIED TOTALS

Property Count: 4

C11 - CITY OF GILMER
Under ARB Review Totals

7/28/2026

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Land		Value			
Homesite:		0			
Non Homesite:		628,000			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	628,000
Improvement		Value			
Homesite:		0			
Non Homesite:		2,762,638	Total Improvements	(+)	2,762,638
Non Real		Count	Value		
Personal Property:	2		525,740		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 525,740
			Market Value	=	3,916,378
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	3,916,378
Productivity Loss:	0	0	Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	3,916,378
			Total Exemptions Amount (Breakdown on Next Page)	(-)	250,000
			Net Taxable	=	3,666,378

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 18,447.09 = 3,666,378 * (0.503142 / 100)

Certified Estimate of Market Value:	3,875,844
Certified Estimate of Taxable Value:	3,625,844
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

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Exemption	Count	Local	State	Total
145B	2	0	250,000	250,000
	Totals	0	250,000	250,000

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Grand Totals

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Land		Value			
Homesite:		26,125,758			
Non Homesite:		71,490,127			
Ag Market:		606,690			
Timber Market:		1,323,810	Total Land	(+)	99,546,385
Improvement		Value			
Homesite:		189,498,132			
Non Homesite:		332,298,065	Total Improvements	(+)	521,796,197
Non Real		Count	Value		
Personal Property:	560		98,030,519		
Mineral Property:	2,991		62,452		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	98,092,971
					719,435,553
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,930,500	0			
Ag Use:	8,380	0	Productivity Loss	(-)	1,899,430
Timber Use:	22,690	0	Appraised Value	=	717,536,123
Productivity Loss:	1,899,430	0			
			Homestead Cap	(-)	5,882,500
			23.231 Cap	(-)	6,010,811
			Assessed Value	=	705,642,812
			Total Exemptions Amount (Breakdown on Next Page)	(-)	187,064,401
			Net Taxable	=	518,578,411

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,609,185.79 = 518,578,411 * (0.503142 / 100)

Certified Estimate of Market Value: 719,395,019
 Certified Estimate of Taxable Value: 518,537,877

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	533	0	14,866,334	14,866,334
145D1	12	0	752,639	752,639
145F	9	0	257,409	257,409
DV1	5	0	24,620	24,620
DV2	1	0	7,500	7,500
DV2S	2	0	15,000	15,000
DV3	7	0	72,000	72,000
DV4	46	0	396,000	396,000
DV4S	4	0	36,000	36,000
DVHS	29	0	6,166,428	6,166,428
DVHSS	3	0	755,552	755,552
EX-XG	5	0	1,747,320	1,747,320
EX-XN	11	0	3,960,580	3,960,580
EX-XU	7	0	2,715,220	2,715,220
EX-XV	150	0	152,924,518	152,924,518
EX366	737	0	9,995	9,995
OV65	371	1,925,138	0	1,925,138
OV65S	64	338,520	0	338,520
PC	2	93,628	0	93,628
Totals		2,357,286	184,707,115	187,064,401

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,674	687.3270	\$4,499,640	\$285,863,883	\$269,409,457
B	MULTIFAMILY RESIDENCE	69	17.8644	\$304,500	\$19,789,416	\$18,964,954
C1	VACANT LOTS AND LAND TRACTS	430	174.7189	\$0	\$7,587,766	\$7,152,376
D1	QUALIFIED OPEN-SPACE LAND	32	226.9456	\$0	\$1,930,500	\$31,070
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$79,230	\$79,230
E	RURAL LAND, NON QUALIFIED OPE	32	91.6419	\$0	\$3,843,350	\$3,782,890
F1	COMMERCIAL REAL PROPERTY	386	221.5407	\$1,607,390	\$120,507,194	\$116,897,591
F2	INDUSTRIAL AND MANUFACTURIN	29	105.1928	\$0	\$12,413,252	\$12,346,016
G1	OIL AND GAS	2,985		\$0	\$60,077	\$38,415
J2	GAS DISTRIBUTION SYSTEM	2	0.1606	\$0	\$1,246,330	\$1,121,330
J3	ELECTRIC COMPANY (INCLUDING C	6	30.3680	\$0	\$11,051,220	\$10,801,220
J4	TELEPHONE COMPANY (INCLUDI	17	20.5715	\$0	\$9,854,750	\$9,422,371
J5	RAILROAD	2		\$0	\$3,127,170	\$3,002,170
L1	COMMERCIAL PERSONAL PROPE	488		\$0	\$25,672,269	\$12,679,965
L2	INDUSTRIAL AND MANUFACTURIN	39		\$0	\$46,368,830	\$44,844,003
M1	TANGIBLE OTHER PERSONAL, MOB	71		\$0	\$1,577,140	\$1,478,417
O	RESIDENTIAL INVENTORY	15	6.1510	\$0	\$149,770	\$136,408
S	SPECIAL INVENTORY TAX	12		\$0	\$3,049,390	\$2,724,150
X	TOTALLY EXEMPT PROPERTY	162	360.6301	\$18,450	\$161,347,638	\$0
Totals			1,943.1125	\$6,429,980	\$715,519,175	\$514,912,033

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Under ARB Review Totals

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
F1	COMMERCIAL REAL PROPERTY	2	1.0770	\$0	\$3,390,638	\$3,390,638
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$525,740	\$275,740
Totals			1.0770	\$0	\$3,916,378	\$3,666,378

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Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,674	687.3270	\$4,499,640	\$285,863,883	\$269,409,457
B	MULTIFAMILY RESIDENCE	69	17.8644	\$304,500	\$19,789,416	\$18,964,954
C1	VACANT LOTS AND LAND TRACTS	430	174.7189	\$0	\$7,587,766	\$7,152,376
D1	QUALIFIED OPEN-SPACE LAND	32	226.9456	\$0	\$1,930,500	\$31,070
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$79,230	\$79,230
E	RURAL LAND, NON QUALIFIED OPE	32	91.6419	\$0	\$3,843,350	\$3,782,890
F1	COMMERCIAL REAL PROPERTY	388	222.6177	\$1,607,390	\$123,897,832	\$120,288,229
F2	INDUSTRIAL AND MANUFACTURIN	29	105.1928	\$0	\$12,413,252	\$12,346,016
G1	OIL AND GAS	2,985		\$0	\$60,077	\$38,415
J2	GAS DISTRIBUTION SYSTEM	2	0.1606	\$0	\$1,246,330	\$1,121,330
J3	ELECTRIC COMPANY (INCLUDING C	6	30.3680	\$0	\$11,051,220	\$10,801,220
J4	TELEPHONE COMPANY (INCLUDI	17	20.5715	\$0	\$9,854,750	\$9,422,371
J5	RAILROAD	2		\$0	\$3,127,170	\$3,002,170
L1	COMMERCIAL PERSONAL PROPE	490		\$0	\$26,198,009	\$12,955,705
L2	INDUSTRIAL AND MANUFACTURIN	39		\$0	\$46,368,830	\$44,844,003
M1	TANGIBLE OTHER PERSONAL, MOB	71		\$0	\$1,577,140	\$1,478,417
O	RESIDENTIAL INVENTORY	15	6.1510	\$0	\$149,770	\$136,408
S	SPECIAL INVENTORY TAX	12		\$0	\$3,049,390	\$2,724,150
X	TOTALLY EXEMPT PROPERTY	162	360.6301	\$18,450	\$161,347,638	\$0
Totals			1,944.1895	\$6,429,980	\$719,435,553	\$518,578,411

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	5	1.4757	\$0	\$76,210	\$56,460
A1	SINGLE FAMILY RESIDENCE	1,612	654.9431	\$4,355,170	\$277,555,211	\$261,755,563
A2	MOBILE HOMES	45	16.7352	\$0	\$1,550,230	\$1,321,864
A3	OUT BUILDINGS	872	14.1730	\$144,470	\$5,378,123	\$5,051,389
A4	SWIMMING POOLS AND DECKS	49		\$0	\$1,304,109	\$1,224,182
B	MULTI FAMILY MORE THAN DUPLEX/	21	6.9980	\$0	\$8,785,978	\$8,078,826
B1	DUPLEXES	49	10.8664	\$304,500	\$11,002,338	\$10,885,028
B3	OUTBUILDINGS	1		\$0	\$1,100	\$1,100
C	VACANT PLATTED LOTS AND TRACT	1	0.1722	\$0	\$10,800	\$10,800
C1	VACANT RESIDENTIAL - CITY	344	115.7070	\$0	\$3,923,786	\$3,757,706
C2	VACANT LOTS AND LAND COMMERCIAL	71	53.8108	\$0	\$3,471,430	\$3,213,903
C3	VACANT PLATTED LOTS OR TRACTS	14	5.0289	\$0	\$181,750	\$169,967
D	D - Real Property Acreage non qualified	2	5.0000	\$0	\$138,350	\$138,350
D1	QUALIFIED OPEN SPACE LAND	9	87.5720	\$0	\$606,690	\$8,380
D2	IMPROVEMENTS ON QUALIFIED AGRICULTURAL LAND	4		\$0	\$79,230	\$79,230
D3	D3 - QUALIFIED TIMBER LAND	24	140.6236	\$0	\$1,357,460	\$56,340
D4	D4 - Non Qualified Land	3	1.3480	\$0	\$48,650	\$48,650
E	FARM AND RANCH IMPROVEMENT HOMES	10	8.3240	\$0	\$3,031,760	\$3,015,614
E4	FARM BLDGS STORAGE ON QUALIFIED LAND	2		\$0	\$23,340	\$23,340
E6	RURAL LAND NON QUALIFYING	16	75.7199	\$0	\$538,020	\$493,706
E7	FARM BUILDINGS NON QUALIFYING	2		\$0	\$29,580	\$29,580
F1	F1 Commercial Real	386	221.5407	\$1,607,390	\$120,507,194	\$116,897,591
F2	F2 Industrial Real	29	105.1928	\$0	\$12,413,252	\$12,346,016
G1	G1 Oil and Gas	2,985		\$0	\$60,077	\$38,415
J2	J2 Gas Distribution System	2	0.1606	\$0	\$1,246,330	\$1,121,330
J3	J3 Electric Company	6	30.3680	\$0	\$11,051,220	\$10,801,220
J4	J4 Telephone Company	17	20.5715	\$0	\$9,854,750	\$9,422,371
J5	J5 Railroad	2		\$0	\$3,127,170	\$3,002,170
L1	L1 Commercial Personal	488		\$0	\$25,672,269	\$12,679,965
L2	L2 Industrial Personal	39		\$0	\$46,368,830	\$44,844,003
M3	MOBILE HOMES	69		\$0	\$1,503,740	\$1,411,851
M4	LEASEHOLD STORAGE BUILDINGS	18		\$0	\$73,400	\$66,566
O	Developers Residential Inventory	15	6.1510	\$0	\$149,770	\$136,408
S	SPECIAL INVENTORY MOTOR VEHICLES	12		\$0	\$3,049,390	\$2,724,150
X	Totally Exempt Property	162	360.6301	\$18,450	\$161,347,638	\$0
Totals			1,943.1125	\$6,429,980	\$715,519,175	\$514,912,034

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
F1	F1 Commercial Real	2	1.0770	\$0	\$3,390,638	\$3,390,638
L1	L1 Commercial Personal	2		\$0	\$525,740	\$275,740
Totals			1.0770	\$0	\$3,916,378	\$3,666,378

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	5	1.4757	\$0	\$76,210	\$56,460
A1	SINGLE FAMILY RESIDENCE	1,612	654.9431	\$4,355,170	\$277,555,211	\$261,755,563
A2	MOBILE HOMES	45	16.7352	\$0	\$1,550,230	\$1,321,864
A3	OUT BUILDINGS	872	14.1730	\$144,470	\$5,378,123	\$5,051,389
A4	SWIMMING POOLS AND DECKS	49		\$0	\$1,304,109	\$1,224,182
B	MULTI FAMILY MORE THAN DUPLEX/	21	6.9980	\$0	\$8,785,978	\$8,078,826
B1	DUPLEXES	49	10.8664	\$304,500	\$11,002,338	\$10,885,028
B3	OUTBUILDINGS	1		\$0	\$1,100	\$1,100
C	VACANT PLATTED LOTS AND TRACT	1	0.1722	\$0	\$10,800	\$10,800
C1	VACANT RESIDENTIAL - CITY	344	115.7070	\$0	\$3,923,786	\$3,757,706
C2	VACANT LOTS AND LAND COMMERCIAL	71	53.8108	\$0	\$3,471,430	\$3,213,903
C3	VACANT PLATTED LOTS OR TRACTS	14	5.0289	\$0	\$181,750	\$169,967
D	D - Real Property Acreage non qualified	2	5.0000	\$0	\$138,350	\$138,350
D1	QUALIFIED OPEN SPACE LAND	9	87.5720	\$0	\$606,690	\$8,380
D2	IMPROVEMENTS ON QUALIFIED AGRICULTURAL LAND	4		\$0	\$79,230	\$79,230
D3	D3 - QUALIFIED TIMBER LAND	24	140.6236	\$0	\$1,357,460	\$56,340
D4	D4 - Non Qualified Land	3	1.3480	\$0	\$48,650	\$48,650
E	FARM AND RANCH IMPROVEMENT H	10	8.3240	\$0	\$3,031,760	\$3,015,614
E4	FARM BLDGS STORAGE ON QUALIFIED	2		\$0	\$23,340	\$23,340
E6	RURAL LAND NON QUALIFYING	16	75.7199	\$0	\$538,020	\$493,706
E7	FARM BUILDINGS NON QUALIFYING	2		\$0	\$29,580	\$29,580
F1	F1 Commercial Real	388	222.6177	\$1,607,390	\$123,897,832	\$120,288,229
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J4	J4 Telephone Company	17	20.5715	\$0	\$9,854,750	\$9,422,371
J5	J5 Railroad	2		\$0	\$3,127,170	\$3,002,170
L1	L1 Commercial Personal	490		\$0	\$26,198,009	\$12,955,705
L2	L2 Industrial Personal	39		\$0	\$46,368,830	\$44,844,003
M3	MOBILE HOMES	69		\$0	\$1,503,740	\$1,411,851
M4	LEASEHOLD STORAGE BUILDINGS	18		\$0	\$73,400	\$66,566
O	Developers Residential Inventory	15	6.1510	\$0	\$149,770	\$136,408
S	SPECIAL INVENTORY MOTOR VEHICLE	12		\$0	\$3,049,390	\$2,724,150
X	Totally Exempt Property	162	360.6301	\$18,450	\$161,347,638	\$0
Totals			1,944.1895	\$6,429,980	\$719,435,553	\$518,578,412

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C11 - CITY OF GILMER
Effective Rate Assumption

7/28/2026

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New Value

TOTAL NEW VALUE MARKET:	\$6,429,980
TOTAL NEW VALUE TAXABLE:	\$6,353,270

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2025 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	3	2025 Market Value	\$305,070
EX366	HB366 Exempt	74	2025 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$305,070

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	504	\$13,567,544
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$7,500
DV4	Disabled Veterans 70% - 100%	7	\$72,000
DVHS	Disabled Veteran Homestead	6	\$1,371,190
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$393,630
OV65	Over 65	25	\$124,248
OV65S	OV65 Surviving Spouse	2	\$10,920
PARTIAL EXEMPTIONS VALUE LOSS		546	\$15,547,032
NEW EXEMPTIONS VALUE LOSS			\$15,852,102

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$15,852,102

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
948	\$204,135	\$6,161	\$197,974

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
942	\$202,713	\$6,200	\$196,513

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
948	\$197,695	\$0	\$197,695

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
942	\$197,355	\$0	\$197,355

2026 CERTIFIED TOTALS**C11 - CITY OF GILMER
Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
4	\$3,916,378	\$3,625,844

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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