

2026 CERTIFIED TOTALS

Property Count: 24,641

KJC - KILGORE JUNIOR COLLEGE
ARB Approved Totals

7/28/2026

7:57:14AM

Land		Value			
Homesite:		38,682,150			
Non Homesite:		44,840,709			
Ag Market:		31,118,304			
Timber Market:		33,389,018	Total Land	(+)	148,030,181
Improvement		Value			
Homesite:		187,459,998			
Non Homesite:		107,253,591	Total Improvements	(+)	294,713,589
Non Real		Count	Value		
Personal Property:	200		19,855,088		
Mineral Property:	21,870		74,523,793		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	94,378,881
					537,122,651
Ag	Non Exempt	Exempt			
Total Productivity Market:	64,481,952	25,370			
Ag Use:	542,800	70	Productivity Loss	(-)	62,983,242
Timber Use:	955,910	0	Appraised Value	=	474,139,409
Productivity Loss:	62,983,242	25,300			
			Homestead Cap	(-)	15,254,540
			23.231 Cap	(-)	2,872,751
			Assessed Value	=	456,012,118
			Total Exemptions Amount (Breakdown on Next Page)	(-)	70,408,840
			Net Taxable	=	385,603,278

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
682,965.10 = 385,603,278 * (0.177116 / 100)

Certified Estimate of Market Value: 537,122,651
Certified Estimate of Taxable Value: 385,603,278

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

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ARB Approved Totals

7/28/2026

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	123	0	2,665,367	2,665,367
145D	1	0	50,000	50,000
145D1	56	0	1,572,814	1,572,814
145F	14	0	992,142	992,142
DV1	7	0	35,000	35,000
DV2	3	0	22,500	22,500
DV3	8	0	82,000	82,000
DV4	54	0	313,160	313,160
DV4S	6	0	57,920	57,920
DVHS	36	0	9,039,538	9,039,538
DVHSS	6	0	1,371,550	1,371,550
EX-XG	2	0	277,338	277,338
EX-XL	1	0	196,680	196,680
EX-XN	8	0	760	760
EX-XR	1	0	10,170	10,170
EX-XU	4	0	1,116,590	1,116,590
EX-XV	93	0	39,677,743	39,677,743
EX366	4,633	0	240,884	240,884
OV65	401	11,077,744	0	11,077,744
OV65S	58	1,608,940	0	1,608,940
Totals		12,686,684	57,722,156	70,408,840

2026 CERTIFIED TOTALS

Property Count: 1

KJC - KILGORE JUNIOR COLLEGE
Under ARB Review Totals

7/28/2026

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Land		Value			
Homesite:		66,900			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	66,900
Improvement		Value			
Homesite:		225,910			
Non Homesite:		0	Total Improvements	(+)	225,910
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	292,810
Ag		Non Exempt	Exempt		
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	292,810
Productivity Loss:	0	0	Homestead Cap	(-)	28,810
			23.231 Cap	(-)	0
			Assessed Value	=	264,000
			Total Exemptions Amount	(-)	30,000
			(Breakdown on Next Page)		
			Net Taxable	=	234,000

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
414.45 = 234,000 * (0.177116 / 100)

Certified Estimate of Market Value:	240,000
Certified Estimate of Taxable Value:	234,000
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

UPSHUR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 1

KJC - KILGORE JUNIOR COLLEGE
Under ARB Review Totals

7/28/2026

7:57:48AM

Exemption Breakdown

Exemption	Count	Local	State	Total
OV65	1	30,000	0	30,000
	Totals	30,000	0	30,000

2026 CERTIFIED TOTALS

Property Count: 24,642

KJC - KILGORE JUNIOR COLLEGE

Grand Totals

7/28/2026

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Land		Value			
Homesite:		38,749,050			
Non Homesite:		44,840,709			
Ag Market:		31,118,304			
Timber Market:		33,389,018	Total Land	(+)	148,097,081
Improvement		Value			
Homesite:		187,685,908			
Non Homesite:		107,253,591	Total Improvements	(+)	294,939,499
Non Real		Count	Value		
Personal Property:	200		19,855,088		
Mineral Property:	21,870		74,523,793		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	94,378,881
					537,415,461
Ag	Non Exempt	Exempt			
Total Productivity Market:	64,481,952	25,370			
Ag Use:	542,800	70	Productivity Loss	(-)	62,983,242
Timber Use:	955,910	0	Appraised Value	=	474,432,219
Productivity Loss:	62,983,242	25,300			
			Homestead Cap	(-)	15,283,350
			23.231 Cap	(-)	2,872,751
			Assessed Value	=	456,276,118
			Total Exemptions Amount (Breakdown on Next Page)	(-)	70,438,840
			Net Taxable	=	385,837,278

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
683,379.55 = 385,837,278 * (0.177116 / 100)

Certified Estimate of Market Value: 537,362,651
Certified Estimate of Taxable Value: 385,837,278

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

2026 CERTIFIED TOTALS

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145D	1	0	50,000	50,000
145D1	56	0	1,572,814	1,572,814
145F	14	0	992,142	992,142
DV1	7	0	35,000	35,000
DV2	3	0	22,500	22,500
DV3	8	0	82,000	82,000
DV4	54	0	313,160	313,160
DV4S	6	0	57,920	57,920
DVHS	36	0	9,039,538	9,039,538
DVHSS	6	0	1,371,550	1,371,550
EX-XG	2	0	277,338	277,338
EX-XL	1	0	196,680	196,680
EX-XN	8	0	760	760
EX-XR	1	0	10,170	10,170
EX-XU	4	0	1,116,590	1,116,590
EX-XV	93	0	39,677,743	39,677,743
EX366	4,633	0	240,884	240,884
OV65	402	11,107,744	0	11,107,744
OV65S	58	1,608,940	0	1,608,940
Totals		12,716,684	57,722,156	70,438,840

2026 CERTIFIED TOTALS

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ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,290	1,068.1246	\$4,894,380	\$215,007,783	\$186,496,647
B	MULTIFAMILY RESIDENCE	22	6.9636	\$0	\$5,028,720	\$5,028,720
C1	VACANT LOTS AND LAND TRACTS	291	206.5378	\$0	\$5,454,037	\$4,581,802
D1	QUALIFIED OPEN-SPACE LAND	390	10,402.7469	\$0	\$64,481,952	\$1,481,276
D2	IMPROVEMENTS ON QUALIFIED OP	84	1.4990	\$133,840	\$3,004,366	\$3,001,196
E	RURAL LAND, NON QUALIFIED OPE	671	3,192.5862	\$5,540,480	\$99,169,422	\$88,213,752
F1	COMMERCIAL REAL PROPERTY	26	32.3332	\$23,210	\$7,154,482	\$6,600,632
F2	INDUSTRIAL AND MANUFACTURIN	1	2.0000	\$0	\$159,490	\$159,490
G1	OIL AND GAS	21,827		\$0	\$74,496,880	\$73,668,303
J1	WATER SYSTEMS	1		\$0	\$3,810	\$3,810
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$272,170	\$147,170
J3	ELECTRIC COMPANY (INCLUDING C	6	2.3900	\$0	\$4,361,030	\$3,986,030
J4	TELEPHONE COMPANY (INCLUDI	8	0.2500	\$0	\$272,310	\$76,730
J5	RAILROAD	5		\$0	\$5,216,680	\$5,091,680
J6	PIPELAND COMPANY	38		\$0	\$2,136,040	\$1,258,806
J7	CABLE TELEVISION COMPANY	1		\$0	\$814,120	\$689,120
L1	COMMERCIAL PERSONAL PROPE	111		\$0	\$2,557,818	\$578,550
L2	INDUSTRIAL AND MANUFACTURIN	26		\$0	\$1,908,960	\$430,719
M1	TANGIBLE OTHER PERSONAL, MOB	71		\$623,750	\$3,821,600	\$3,587,145
O	RESIDENTIAL INVENTORY	23	12.3800	\$0	\$521,700	\$521,700
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	102	405.3189	\$2,400	\$41,279,281	\$0
Totals			15,333.1302	\$11,218,060	\$537,122,651	\$385,603,278

2026 CERTIFIED TOTALS

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KJC - KILGORE JUNIOR COLLEGE
Under ARB Review Totals

7/28/2026

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State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	4.2660	\$0	\$292,810	\$234,000
Totals			4.2660	\$0	\$292,810	\$234,000

2026 CERTIFIED TOTALS

Property Count: 24,642

KJC - KILGORE JUNIOR COLLEGE

Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,291	1,072.3906	\$4,894,380	\$215,300,593	\$186,730,647
B	MULTIFAMILY RESIDENCE	22	6.9636	\$0	\$5,028,720	\$5,028,720
C1	VACANT LOTS AND LAND TRACTS	291	206.5378	\$0	\$5,454,037	\$4,581,802
D1	QUALIFIED OPEN-SPACE LAND	390	10,402.7469	\$0	\$64,481,952	\$1,481,276
D2	IMPROVEMENTS ON QUALIFIED OP	84	1.4990	\$133,840	\$3,004,366	\$3,001,196
E	RURAL LAND, NON QUALIFIED OPE	671	3,192.5862	\$5,540,480	\$99,169,422	\$88,213,752
F1	COMMERCIAL REAL PROPERTY	26	32.3332	\$23,210	\$7,154,482	\$6,600,632
F2	INDUSTRIAL AND MANUFACTURIN	1	2.0000	\$0	\$159,490	\$159,490
G1	OIL AND GAS	21,827		\$0	\$74,496,880	\$73,668,303
J1	WATER SYSTEMS	1		\$0	\$3,810	\$3,810
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$272,170	\$147,170
J3	ELECTRIC COMPANY (INCLUDING C	6	2.3900	\$0	\$4,361,030	\$3,986,030
J4	TELEPHONE COMPANY (INCLUDI	8	0.2500	\$0	\$272,310	\$76,730
J5	RAILROAD	5		\$0	\$5,216,680	\$5,091,680
J6	PIPELAND COMPANY	38		\$0	\$2,136,040	\$1,258,806
J7	CABLE TELEVISION COMPANY	1		\$0	\$814,120	\$689,120
L1	COMMERCIAL PERSONAL PROPE	111		\$0	\$2,557,818	\$578,550
L2	INDUSTRIAL AND MANUFACTURIN	26		\$0	\$1,908,960	\$430,719
M1	TANGIBLE OTHER PERSONAL, MOB	71		\$623,750	\$3,821,600	\$3,587,145
O	RESIDENTIAL INVENTORY	23	12.3800	\$0	\$521,700	\$521,700
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	102	405.3189	\$2,400	\$41,279,281	\$0
Totals			15,337.3962	\$11,218,060	\$537,415,461	\$385,837,278

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	3	2.7390	\$0	\$383,160	\$315,601
A1	SINGLE FAMILY RESIDENCE	1,088	866.4080	\$3,320,130	\$195,091,448	\$169,461,749
A2	MOBILE HOMES	227	196.2224	\$961,950	\$11,889,404	\$10,155,011
A3	OUT BUILDINGS	796	2.7552	\$508,310	\$6,457,556	\$5,515,172
A4	SWIMMING POOLS AND DECKS	46		\$103,990	\$1,186,215	\$1,049,116
B	MULTI FAMILY MORE THAN DUPLEX/	1	1.0331	\$0	\$373,350	\$373,350
B1	DUPLEXES	21	5.9305	\$0	\$4,655,370	\$4,655,370
C	VACANT PLATTED LOTS AND TRACT	3	4.2995	\$0	\$53,730	\$39,744
C1	VACANT RESIDENTIAL - CITY	200	128.0681	\$0	\$4,006,288	\$3,189,620
C3	VACANT PLATTED LOTS OR TRACTS	88	74.1702	\$0	\$1,394,019	\$1,352,438
D1	QUALIFIED OPEN SPACE LAND	221	4,809.4164	\$0	\$30,476,390	\$520,028
D2	IMPROVEMENTS ON QUALIFIED AG L	80	1.4990	\$129,590	\$2,890,926	\$2,887,756
D3	D3 - QUALIFIED TIMBER LAND	200	5,715.4990	\$0	\$34,910,052	\$2,088,268
D4	D4 - Non Qualified Land	39	496.3708	\$0	\$3,540,000	\$3,317,470
E	FARM AND RANCH IMPROVEMENT H	306	858.7129	\$4,688,440	\$66,924,946	\$57,433,288
E3	HAY BARNs ON QUALIFIED LAND	5		\$4,250	\$113,440	\$113,440
E4	FARM BLDGS STORAGE ON QUALIF	282		\$361,640	\$4,328,023	\$3,775,593
E5	FARM IMPROVEMENTS/MOBILE HOM	146	213.8356	\$222,230	\$6,690,029	\$5,909,326
E6	RURAL LAND NON QUALIFYING	288	1,501.4984	\$0	\$13,814,978	\$13,731,283
E7	FARM BUILDINGS NON QUALIFYING	34		\$161,450	\$2,620,456	\$2,610,196
E8	SWIMMING POOLS AND DECKS	10		\$106,720	\$346,500	\$309,578
F1	F1 Commercial Real	26	32.3332	\$23,210	\$7,154,482	\$6,600,632
F2	F2 Industrial Real	1	2.0000	\$0	\$159,490	\$159,490
G1	G1 Oil and Gas	21,827		\$0	\$74,496,880	\$73,668,303
J1	Water Systems	1		\$0	\$3,810	\$3,810
J2	J2 Gas Distribution System	2		\$0	\$272,170	\$147,170
J3	J3 Electric Company	6	2.3900	\$0	\$4,361,030	\$3,986,030
J4	J4 Telephone Company	8	0.2500	\$0	\$272,310	\$76,730
J5	J5 Railroad	5		\$0	\$5,216,680	\$5,091,680
J6	J6 Pipeline	38		\$0	\$2,136,040	\$1,258,806
J7	J7 Cable Television Company	1		\$0	\$814,120	\$689,120
L1	L1 Commercial Personal	111		\$0	\$2,557,818	\$578,550
L2	L2 Industrial Personal	26		\$0	\$1,908,960	\$430,719
M3	MOBILE HOMES	71		\$618,400	\$3,754,680	\$3,529,701
M4	LEASEHOLD STORAGE BUILDINGS	16		\$5,350	\$66,920	\$57,444
O	Developers Residential Inventory	23	12.3800	\$0	\$521,700	\$521,700
S	SPECIAL INVENTORY MOTOR VEHIC	1		\$0	\$0	\$0
X	Totally Exempt Property	102	405.3189	\$2,400	\$41,279,281	\$0
Totals			15,333.1302	\$11,218,060	\$537,122,651	\$385,603,282

2026 CERTIFIED TOTALS

Property Count: 1

KJC - KILGORE JUNIOR COLLEGE
Under ARB Review Totals

7/28/2026

7:57:48AM

CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	1	4.2660	\$0	\$284,720	\$227,535
A3	OUT BUILDINGS	1		\$0	\$8,090	\$6,465
Totals			4.2660	\$0	\$292,810	\$234,000

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	3	2.7390	\$0	\$383,160	\$315,601
A1	SINGLE FAMILY RESIDENCE	1,089	870.6740	\$3,320,130	\$195,376,168	\$169,689,284
A2	MOBILE HOMES	227	196.2224	\$961,950	\$11,889,404	\$10,155,011
A3	OUT BUILDINGS	797	2.7552	\$508,310	\$6,465,646	\$5,521,637
A4	SWIMMING POOLS AND DECKS	46		\$103,990	\$1,186,215	\$1,049,116
B	MULTI FAMILY MORE THAN DUPLEX/	1	1.0331	\$0	\$373,350	\$373,350
B1	DUPLEXES	21	5.9305	\$0	\$4,655,370	\$4,655,370
C	VACANT PLATTED LOTS AND TRACT	3	4.2995	\$0	\$53,730	\$39,744
C1	VACANT RESIDENTIAL - CITY	200	128.0681	\$0	\$4,006,288	\$3,189,620
C3	VACANT PLATTED LOTS OR TRACTS	88	74.1702	\$0	\$1,394,019	\$1,352,438
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D4	D4 - Non Qualified Land	39	496.3708	\$0	\$3,540,000	\$3,317,470
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E7	FARM BUILDINGS NON QUALIFYING	34		\$161,450	\$2,620,456	\$2,610,196
E8	SWIMMING POOLS AND DECKS	10		\$106,720	\$346,500	\$309,578
F1	F1 Commercial Real	26	32.3332	\$23,210	\$7,154,482	\$6,600,632
F2	F2 Industrial Real	1	2.0000	\$0	\$159,490	\$159,490
G1	G1 Oil and Gas	21,827		\$0	\$74,496,880	\$73,668,303
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S	SPECIAL INVENTORY MOTOR VEHIC	1		\$0	\$0	\$0
X	Totally Exempt Property	102	405.3189	\$2,400	\$41,279,281	\$0
Totals			15,337.3962	\$11,218,060	\$537,415,461	\$385,837,282

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KJC - KILGORE JUNIOR COLLEGE

Effective Rate Assumption

7/28/2026

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New Value

TOTAL NEW VALUE MARKET:	\$11,218,060
TOTAL NEW VALUE TAXABLE:	\$10,861,550

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	6	2025 Market Value	\$575,230
EX366	HB366 Exempt	825	2025 Market Value	\$209,538
ABSOLUTE EXEMPTIONS VALUE LOSS				\$784,768

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	112	\$1,979,268
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	9	\$72,470
DVHS	Disabled Veteran Homestead	5	\$1,058,655
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$398,950
OV65	Over 65	24	\$621,589
OV65S	OV65 Surviving Spouse	4	\$90,000
PARTIAL EXEMPTIONS VALUE LOSS		157	\$4,235,932
NEW EXEMPTIONS VALUE LOSS			\$5,020,700

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **\$5,020,700****New Ag / Timber Exemptions****New Annexations****New Deannexations**

Count	Market Value	Taxable Value
3	\$560,740	\$560,740

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
992	\$207,155	\$15,354	\$191,801

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
708	\$204,714	\$17,043	\$187,671

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
992	\$197,085	\$0	\$197,085

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
708	\$197,085	\$4,883	\$192,202

2026 CERTIFIED TOTALS**KJC - KILGORE JUNIOR COLLEGE
Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
1	\$292,810	\$234,000

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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