



UPSHUR COUNTY APPRAISAL DISTRICT

105 Diamond Loch Road
Gilmer, Texas 75644-9372
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CERTIFICATION OF 2026 APPRAISAL ROLL

UPSHUR COUNTY

I, Lori Fetterman, Interim Chief Appraiser for Upshur County Appraisal District, solemnly swear that the attached is that portion of the appraisal roll of the Upshur County Appraisal District which lists property in your jurisdiction.

Records were approved by the Appraisal Review Board on July 16, 2026.

Lori Fetterman

Lori Fetterman, Interim Chief Appraiser

7-22-2026

Date

2026 CERTIFIED TOTALS

Total Market Value	\$	7,078,412,871
Total Assessed Value	\$	5,207,817,918
Net Taxable Value (before freeze)	\$	3,930,557,211
Freeze Adjusted Taxable Value	\$	3,230,433,956
Market Value Under Protest	\$	4,940,224

ENCLOSED:

2026 Totals
Effective Tax Rate Assumptions
Top Ten Taxpayers

2026 CERTIFIED TOTALS

Property Count: 160,572

230 - UPSHUR COUNTY

Grand Totals

7/21/2026

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Land		Value		
Homesite:		472,404,583		
Non Homesite:		620,709,076		
Ag Market:		925,658,736		
Timber Market:		806,055,565		
			Total Land	(+) 2,824,827,960
Improvement		Value		
Homesite:		2,345,367,260		
Non Homesite:		1,351,898,001		
			Total Improvements	(+) 3,697,265,261
Non Real		Count	Value	
Personal Property:	2,246		384,585,035	
Mineral Property:	125,301		171,882,239	
Autos:	0		0	
			Total Non Real	(+) 556,467,274
			Market Value	= 7,078,560,495
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,731,687,023		27,278	
Ag Use:	17,410,387		70	
Timber Use:	24,033,764		0	
Productivity Loss:	1,690,242,872		27,208	
				Productivity Loss (-) 1,690,242,872
				Appraised Value = 5,388,317,623
				Homestead Cap (-) 139,220,253
				23.231 Cap (-) 41,279,452
				Assessed Value = 5,207,817,918
				Total Exemptions Amount (-) 1,277,260,707
				(Breakdown on Next Page)
				Net Taxable = 3,930,557,211

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	83,192,644	60,870,376	218,376.19	224,760.98	586		
DPS	3,558,761	2,432,631	8,261.23	8,625.68	24		
OV65	906,144,720	636,535,034	2,214,506.14	2,261,183.46	4,473		
Total	992,896,125	699,838,041	2,441,143.56	2,494,570.12	5,083	Freeze Taxable	(-) 699,838,041
Tax Rate	0.5140000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,202,310	888,850	603,636	285,214	7		
Total	1,202,310	888,850	603,636	285,214	7	Transfer Adjustment	(-) 285,214
						Freeze Adjusted Taxable	= 3,230,433,956

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 19,045,574.09 = 3,230,433,956 * (0.5140000 / 100) + 2,441,143.56

Certified Estimate of Market Value: 7,078,412,871
 Certified Estimate of Taxable Value: 3,930,490,200

Tif Zone Code	Tax Increment Loss
CETRZ	288,907
Tax Increment Finance Value:	288,907
Tax Increment Finance Levy:	1,484.98

2026 CERTIFIED TOTALS

Property Count: 160,572

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Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,566	0	47,084,604	47,084,604
145D	13	0	546,142	546,142
145D1	400	0	3,910,725	3,910,725
145F	166	0	6,810,378	6,810,378
DP	629	1,729,428	0	1,729,428
DPS	24	57,000	0	57,000
DSTRS	1	0	5,008	5,008
DV1	50	0	270,440	270,440
DV1S	2	0	10,000	10,000
DV2	37	0	300,000	300,000
DV2S	2	0	15,000	15,000
DV3	59	0	577,263	577,263
DV4	522	0	3,706,799	3,706,799
DV4S	54	0	395,820	395,820
DVHS	406	0	107,146,535	107,146,535
DVHSS	46	0	11,258,298	11,258,298
EX-XG	42	0	36,736,015	36,736,015
EX-XL	1	0	196,680	196,680
EX-XN	20	0	6,456,800	6,456,800
EX-XR	37	0	1,359,535	1,359,535
EX-XU	15	0	4,442,074	4,442,074
EX-XV	923	0	484,493,255	484,493,255
EX-XV (Prorated)	3	0	714,514	714,514
EX366	21,497	0	773,879	773,879
FDHS	3	363,523	0	363,523
HS	11,659	499,903,702	0	499,903,702
LVE	1	0	0	0
OV65	4,281	39,603,087	0	39,603,087
OV65S	588	5,455,000	0	5,455,000
PC	7	12,939,203	0	12,939,203
Totals		560,050,943	717,209,764	1,277,260,707

2026 CERTIFIED TOTALS

Property Count: 160,572

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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	12,178	14,101.5311	\$45,314,290	\$2,107,879,407	\$1,625,211,558
B	MULTIFAMILY RESIDENCE	188	110.6750	\$2,533,390	\$62,245,784	\$60,972,749
C1	VACANT LOTS AND LAND TRACTS	2,278	1,360.9172	\$0	\$46,451,184	\$41,046,693
D1	QUALIFIED OPEN-SPACE LAND	8,850	293,757.8656	\$0	\$1,731,290,663	\$41,293,363
D2	IMPROVEMENTS ON QUALIFIED OP	1,617	1.4990	\$1,314,020	\$53,475,165	\$52,857,754
E	RURAL LAND, NON QUALIFIED OPE	10,706	49,898.1801	\$47,175,319	\$1,657,476,994	\$1,322,767,025
F1	COMMERCIAL REAL PROPERTY	1,020	1,477.6964	\$4,186,150	\$244,084,478	\$235,111,780
F2	INDUSTRIAL AND MANUFACTURIN	87	420.5971	\$7,310	\$33,604,957	\$33,491,727
G1	OIL AND GAS	125,186		\$0	\$171,712,700	\$163,916,394
J1	WATER SYSTEMS	18	2.3537	\$0	\$436,872	\$208,260
J2	GAS DISTRIBUTION SYSTEM	22	28.2606	\$0	\$3,315,190	\$3,190,190
J3	ELECTRIC COMPANY (INCLUDING C	56	54.3864	\$0	\$55,834,730	\$54,423,330
J4	TELEPHONE COMPANY (INCLUDI	83	33.3137	\$0	\$14,009,180	\$13,337,539
J5	RAILROAD	22		\$0	\$46,475,810	\$46,350,810
J6	PIPELAND COMPANY	294		\$0	\$42,934,470	\$40,050,102
J7	CABLE TELEVISION COMPANY	5	0.1300	\$0	\$1,072,120	\$926,781
J8	OTHER TYPE OF UTILITY	4	7.3643	\$0	\$120,170	\$119,856
J9	RAILROAD ROLLING STOCK	1		\$0	\$8,286,150	\$8,161,150
L1	COMMERCIAL PERSONAL PROPE	1,328		\$0	\$68,681,135	\$31,525,410
L2	INDUSTRIAL AND MANUFACTURIN	370		\$0	\$120,366,960	\$92,238,797
M1	TANGIBLE OTHER PERSONAL, MOB	1,607		\$6,475,090	\$68,558,503	\$57,974,107
O	RESIDENTIAL INVENTORY	151	158.7029	\$0	\$2,691,560	\$2,658,548
S	SPECIAL INVENTORY TAX	40		\$0	\$3,157,440	\$2,724,150
X	TOTALLY EXEMPT PROPERTY	1,024	9,477.6887	\$838,340	\$534,398,873	\$0
Totals			370,891.1618	\$107,843,909	\$7,078,560,495	\$3,930,558,073

2026 CERTIFIED TOTALS

Property Count: 160,572

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Grand Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	43	57.0254	\$0	\$1,610,161	\$1,222,352
A1	SINGLE FAMILY RESIDENCE	9,146	10,761.8504	\$34,925,530	\$1,834,120,351	\$1,412,777,516
A2	MOBILE HOMES	3,267	3,147.5378	\$6,396,130	\$187,248,823	\$146,538,061
A3	OUT BUILDINGS	7,597	135.1175	\$3,414,300	\$73,766,708	\$56,261,743
A4	SWIMMING POOLS AND DECKS	361		\$578,330	\$11,133,364	\$8,411,874
B	MULTI FAMILY MORE THAN DUPLEX/	38	24.3665	\$0	\$18,671,715	\$17,935,078
B1	DUPLEXES	153	86.3085	\$2,533,390	\$43,494,669	\$42,958,778
B2	MULTI FAMILY EXEMPT	1		\$0	\$3,150	\$3,150
B3	OUTBUILDINGS	12		\$0	\$76,250	\$75,743
C	VACANT PLATTED LOTS AND TRACT	34	31.6519	\$0	\$1,411,150	\$1,260,122
C1	VACANT RESIDENTIAL - CITY	752	349.0859	\$0	\$11,007,315	\$9,924,518
C2	VACANT LOTS AND LAND COMMERCIAL	89	60.3373	\$0	\$3,719,540	\$3,462,013
C3	VACANT PLATTED LOTS OR TRACTS	1,404	919.8421	\$0	\$30,313,179	\$26,400,040
D	D - Real Property Acreage non qualified	15	86.3913	\$0	\$705,430	\$500,530
D1	QUALIFIED OPEN SPACE LAND	4,914	152,308.6078	\$0	\$920,693,903	\$17,166,965
D2	IMPROVEMENTS ON QUALIFIED AGRICULTURAL	1,545	1.4990	\$1,274,160	\$32,112,396	\$31,915,917
D3	D3 - QUALIFIED TIMBER LAND	4,930	145,911.2154	\$0	\$843,122,419	\$57,482,389
D4	D4 - Non Qualified Land	614	7,290.5439	\$0	\$52,059,432	\$48,984,222
E	FARM AND RANCH IMPROVEMENT HOMES	5,383	13,085.5024	\$35,628,746	\$1,210,965,675	\$924,001,909
E1	DAIRY BARNS ON QUALIFIED LAND	48		\$4,820	\$914,711	\$909,024
E2	CHICKEN HOUSES ON QUALIFIED LAND	27		\$0	\$20,105,088	\$19,698,846
E3	HAY BARNS ON QUALIFIED LAND	26		\$35,040	\$342,970	\$333,967
E4	FARM BLDGS STORAGE ON QUALIFIED LAND	4,206	7.5660	\$4,954,600	\$73,456,651	\$56,438,174
E5	FARM IMPROVEMENTS/MOBILE HOMES	1,934	2,853.1038	\$4,760,613	\$76,687,663	\$59,998,546
E6	RURAL LAND NON QUALIFYING	4,363	22,100.4781	\$21,340	\$191,800,055	\$183,113,913
E7	FARM BUILDINGS NON QUALIFYING	651	12.6370	\$816,220	\$11,155,803	\$10,200,681
E8	SWIMMING POOLS AND DECKS	198		\$993,800	\$8,120,626	\$6,173,070
F	F - Real Commercial & Industrial - Commercial	2	1.0000	\$0	\$6,190	\$6,190
F1	F1 Commercial Real	1,018	1,476.6964	\$4,186,150	\$244,078,288	\$235,105,590
F2	F2 Industrial Real	87	420.5971	\$7,310	\$33,604,957	\$33,491,727
G1	G1 Oil and Gas	125,186		\$0	\$171,712,700	\$163,916,394
J1	Water Systems	18	2.3537	\$0	\$436,872	\$208,260
J2	J2 Gas Distribution System	22	28.2606	\$0	\$3,315,190	\$3,190,190
J3	J3 Electric Company	56	54.3864	\$0	\$55,834,730	\$54,423,330
J4	J4 Telephone Company	83	33.3137	\$0	\$14,009,180	\$13,337,539
J5	J5 Railroad	22		\$0	\$46,475,810	\$46,350,810
J6	J6 Pipeline	294		\$0	\$42,934,470	\$40,050,102
J7	J7 Cable Television Company	5	0.1300	\$0	\$1,072,120	\$926,781
J8	J8 Other Utility Company	4	7.3643	\$0	\$120,170	\$119,856
J9	J9 Railroad Rolling Stock	1		\$0	\$8,286,150	\$8,161,150
L1	L1 Commercial Personal	1,328		\$0	\$68,681,135	\$31,525,410
L2	L2 Industrial Personal	370		\$0	\$120,366,960	\$92,238,797
M	M - Other Tangible Personal	4		\$0	\$16,070	\$15,474
M1	Personal Property Mobile Homes	1		\$0	\$28,320	\$28,320
M3	MOBILE HOMES	1,575		\$6,294,830	\$65,806,455	\$55,777,367
M4	LEASEHOLD STORAGE BUILDINGS	497		\$180,260	\$2,707,658	\$2,152,946
O	Developers Residential Inventory	151	158.7029	\$0	\$2,691,560	\$2,658,548
S	SPECIAL INVENTORY MOTOR VEHICLE	40		\$0	\$3,157,440	\$2,724,150
X	Totally Exempt Property	1,024	9,477.6887	\$838,340	\$534,398,873	\$0
Totals			370,891.1618	\$107,843,909	\$7,078,560,495	\$3,930,558,072

2026 CERTIFIED TOTALS

Property Count: 160,572

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Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	\$107,843,909
TOTAL NEW VALUE TAXABLE:	\$97,329,630

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	3	2025 Market Value	\$0
EX-XR	11.30 Nonprofit water or wastewater corporati	1	2025 Market Value	\$40,200
EX-XV	Other Exemptions (including public property, r	34	2025 Market Value	\$2,571,870
EX366	HB366 Exempt	4,976	2025 Market Value	\$560,688
ABSOLUTE EXEMPTIONS VALUE LOSS				\$3,172,758

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,373	\$37,714,015
DP	Disability	27	\$74,318
DV1	Disabled Veterans 10% - 29%	4	\$20,000
DV2	Disabled Veterans 30% - 49%	7	\$66,000
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	5	\$45,531
DV4	Disabled Veterans 70% - 100%	61	\$509,942
DVHS	Disabled Veteran Homestead	42	\$9,398,303
DVHSS	Disabled Veteran Homestead Surviving Spouse	5	\$1,780,300
HS	Homestead	544	\$22,354,005
OV65	Over 65	217	\$1,849,666
OV65S	OV65 Surviving Spouse	39	\$352,068
PARTIAL EXEMPTIONS VALUE LOSS		2,325	\$74,171,648
NEW EXEMPTIONS VALUE LOSS			\$77,344,406

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$77,344,406
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New Ag / Timber Exemptions

2025 Market Value	\$76,449	Count: 1
2026 Ag/Timber Use	\$200	
NEW AG / TIMBER VALUE LOSS	\$76,249	

New Annexations**New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
11,176	\$231,980	\$56,531	\$175,449
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,010	\$217,970	\$54,557	\$163,413

2026 CERTIFIED TOTALS**230 - UPSHUR COUNTY****Median Homestead Value****Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
11,176	\$206,915	\$49,258	\$157,657

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,010	\$198,260	\$48,309	\$149,951

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
9	\$5,087,848	\$4,477,742

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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