

2025 CERTIFIED TOTALS

Property Count: 156,217

230 - UPSHUR COUNTY
ARB Approved Totals

7/24/2026 11:12:02AM

Land		Value			
Homesite:		445,383,023			
Non Homesite:		616,407,749			
Ag Market:		944,401,467			
Timber Market:		803,285,528	Total Land	(+)	2,809,477,767
Improvement		Value			
Homesite:		2,305,151,482			
Non Homesite:		1,355,861,650	Total Improvements	(+)	3,661,013,132
Non Real		Count	Value		
Personal Property:	2,211		365,083,431		
Mineral Property:	121,156		111,191,664		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					476,275,095
					6,946,765,994
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,746,839,946		847,049		
Ag Use:	16,930,052		530	Productivity Loss	(-)
Timber Use:	23,116,465		23,110	Appraised Value	=
Productivity Loss:	1,706,793,429		823,409		5,239,972,565
				Homestead Cap	(-)
				23.231 Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	1,217,033,494
				Net Taxable	=
					3,733,724,102

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	78,505,797	56,137,843	212,003.74	218,018.45	591		
DPS	3,415,004	2,342,074	8,105.31	8,485.77	24		
OV65	855,450,903	589,034,409	2,139,435.17	2,175,732.42	4,467		
Total	937,371,704	647,514,326	2,359,544.22	2,402,236.64	5,082	Freeze Taxable	(-)
Tax Rate	0.5140000						
						Freeze Adjusted Taxable	=
							3,086,209,776

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
18,222,662.47 = 3,086,209,776 * (0.5140000 / 100) + 2,359,544.22

Certified Estimate of Market Value: 6,946,765,994
Certified Estimate of Taxable Value: 3,733,724,102

Tif Zone Code	Tax Increment Loss
CETRZ	8,910,048
Tax Increment Finance Value:	8,910,048
Tax Increment Finance Levy:	45,797.65

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230 - UPSHUR COUNTY
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7/24/2026

11:12:24AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	644	1,773,752	0	1,773,752
DPS	25	57,000	0	57,000
DV1	55	0	330,690	330,690
DV1S	2	0	10,000	10,000
DV2	37	0	290,036	290,036
DV2S	1	0	7,500	7,500
DV3	59	0	586,384	586,384
DV3S	1	0	10,000	10,000
DV4	488	0	3,631,903	3,631,903
DV4S	57	0	409,370	409,370
DVHS	389	0	94,290,404	94,290,404
DVHSS	44	0	10,014,790	10,014,790
EX-XG	46	0	36,650,576	36,650,576
EX-XL	1	0	208,700	208,700
EX-XN	18	0	5,743,280	5,743,280
EX-XR	37	0	1,512,143	1,512,143
EX-XU	15	0	4,572,883	4,572,883
EX-XV	928	0	495,697,372	495,697,372
EX-XV (Prorated)	8	0	65,928	65,928
EX366	20,709	0	974,741	974,741
HS	11,668	501,897,725	0	501,897,725
LVE	1	0	0	0
OV65	4,289	39,945,168	0	39,945,168
OV65S	589	5,455,000	0	5,455,000
PC	7	12,898,149	0	12,898,149
Totals		562,026,794	655,006,700	1,217,033,494

2025 CERTIFIED TOTALS

Property Count: 1

230 - UPSHUR COUNTY
Under ARB Review Totals

7/24/2026 11:12:02AM

Land		Value			
Homesite:		20,700			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	20,700
Improvement		Value			
Homesite:		590,080			
Non Homesite:		0	Total Improvements	(+)	590,080
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	610,780
Ag		Non Exempt	Exempt		
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	610,780
Productivity Loss:	0	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	610,780
			Total Exemptions Amount (Breakdown on Next Page)	(-)	0
			Net Taxable	=	610,780

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 3,139.41 = 610,780 * (0.514000 / 100)

Certified Estimate of Market Value:	537,080
Certified Estimate of Taxable Value:	332,892
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2025 CERTIFIED TOTALS

230 - UPSHUR COUNTY

7/24/2026

11:12:24AM

Exemption Breakdown

Exemption	Count	Local	State	Total
	Totals			

2025 CERTIFIED TOTALS

Property Count: 156,218

230 - UPSHUR COUNTY
Grand Totals

7/24/2026 11:12:02AM

Land		Value			
Homesite:		445,403,723			
Non Homesite:		616,407,749			
Ag Market:		944,401,467			
Timber Market:		803,285,528	Total Land	(+)	2,809,498,467
Improvement		Value			
Homesite:		2,305,741,562			
Non Homesite:		1,355,861,650	Total Improvements	(+)	3,661,603,212
Non Real		Count	Value		
Personal Property:	2,211		365,083,431		
Mineral Property:	121,156		111,191,664		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	476,275,095
					6,947,376,774
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,746,839,946	847,049			
Ag Use:	16,930,052	530	Productivity Loss	(-)	1,706,793,429
Timber Use:	23,116,465	23,110	Appraised Value	=	5,240,583,345
Productivity Loss:	1,706,793,429	823,409	Homestead Cap	(-)	240,672,732
			23.231 Cap	(-)	48,542,237
			Assessed Value	=	4,951,368,376
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,217,033,494
			Net Taxable	=	3,734,334,882

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	78,505,797	56,137,843	212,003.74	218,018.45	591		
DPS	3,415,004	2,342,074	8,105.31	8,485.77	24		
OV65	855,450,903	589,034,409	2,139,435.17	2,175,732.42	4,467		
Total	937,371,704	647,514,326	2,359,544.22	2,402,236.64	5,082	Freeze Taxable	(-) 647,514,326
Tax Rate	0.5140000						
						Freeze Adjusted Taxable	= 3,086,820,556

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 18,225,801.88 = 3,086,820,556 * (0.5140000 / 100) + 2,359,544.22

Certified Estimate of Market Value: 6,947,303,074
 Certified Estimate of Taxable Value: 3,734,056,994

Tif Zone Code	Tax Increment Loss
CETRZ	8,910,048
Tax Increment Finance Value:	8,910,048
Tax Increment Finance Levy:	45,797.65

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	644	1,773,752	0	1,773,752
DPS	25	57,000	0	57,000
DV1	55	0	330,690	330,690
DV1S	2	0	10,000	10,000
DV2	37	0	290,036	290,036
DV2S	1	0	7,500	7,500
DV3	59	0	586,384	586,384
DV3S	1	0	10,000	10,000
DV4	488	0	3,631,903	3,631,903
DV4S	57	0	409,370	409,370
DVHS	389	0	94,290,404	94,290,404
DVHSS	44	0	10,014,790	10,014,790
EX-XG	46	0	36,650,576	36,650,576
EX-XL	1	0	208,700	208,700
EX-XN	18	0	5,743,280	5,743,280
EX-XR	37	0	1,512,143	1,512,143
EX-XU	15	0	4,572,883	4,572,883
EX-XV	928	0	495,697,372	495,697,372
EX-XV (Prorated)	8	0	65,928	65,928
EX366	20,709	0	974,741	974,741
HS	11,668	501,897,725	0	501,897,725
LVE	1	0	0	0
OV65	4,289	39,945,168	0	39,945,168
OV65S	589	5,455,000	0	5,455,000
PC	7	12,898,149	0	12,898,149
Totals		562,026,794	655,006,700	1,217,033,494

2025 CERTIFIED TOTALS

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7/24/2026 11:12:24AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,966	13,985.6528	\$51,507,594	\$2,071,386,773	\$1,525,415,389
B	MULTIFAMILY RESIDENCE	180	102.1301	\$2,272,890	\$60,538,853	\$58,775,763
C1	VACANT LOTS AND LAND TRACTS	2,310	1,402.0872	\$2,860	\$46,647,210	\$41,296,273
D1	QUALIFIED OPEN-SPACE LAND	8,769	293,557.2509	\$0	\$1,746,839,946	\$39,760,176
D2	IMPROVEMENTS ON QUALIFIED OP	1,626		\$3,198,880	\$53,925,371	\$53,201,383
E	RURAL LAND, NON QUALIFIED OPE	10,667	49,671.6716	\$42,225,252	\$1,617,456,870	\$1,257,870,768
F1	COMMERCIAL REAL PROPERTY	983	1,433.7325	\$7,102,330	\$239,582,974	\$227,550,989
F2	INDUSTRIAL AND MANUFACTURIN	88	420.0921	\$77,970	\$35,413,245	\$35,218,833
G1	OIL AND GAS	100,823		\$0	\$110,150,945	\$105,874,981
J1	WATER SYSTEMS	10		\$0	\$349,600	\$349,600
J2	GAS DISTRIBUTION SYSTEM	22	28.2606	\$0	\$3,114,050	\$3,114,050
J3	ELECTRIC COMPANY (INCLUDING C	56	54.3864	\$0	\$51,025,490	\$51,023,131
J4	TELEPHONE COMPANY (INCLUDI	83	33.3137	\$0	\$15,410,210	\$15,319,246
J5	RAILROAD	22		\$0	\$45,592,610	\$45,592,610
J6	PIPELAND COMPANY	288		\$0	\$39,011,520	\$39,011,520
J7	CABLE TELEVISION COMPANY	5	0.1300	\$0	\$1,020,060	\$1,020,060
J8	OTHER TYPE OF UTILITY	4	7.3643	\$0	\$116,960	\$116,548
J9	RAILROAD ROLLING STOCK	1		\$0	\$8,737,570	\$8,737,570
L1	COMMERCIAL PERSONAL PROPE	1,066		\$0	\$64,873,851	\$64,873,851
L2	INDUSTRIAL AND MANUFACTURIN	347		\$0	\$113,361,460	\$100,463,311
M1	TANGIBLE OTHER PERSONAL, MOB	1,573		\$6,202,230	\$66,682,778	\$53,936,006
O	RESIDENTIAL INVENTORY	143	198.3559	\$0	\$2,379,180	\$2,351,235
S	SPECIAL INVENTORY TAX	41		\$0	\$2,827,000	\$2,827,000
X	TOTALLY EXEMPT PROPERTY	21,761	10,023.9819	\$2,153,116	\$550,321,468	\$23,806
Totals			370,918.4100	\$114,743,122	\$6,946,765,994	\$3,733,724,099

UPSHUR County

2025 CERTIFIED TOTALS

As of Supplement 32,767

Property Count: 1

230 - UPSHUR COUNTY
Under ARB Review Totals

7/24/2026 11:12:24AM

State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	1	1.5450	\$0	\$610,780	\$610,780
	Totals	1.5450	\$0	\$610,780	\$610,780

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230 - UPSHUR COUNTY

Grand Totals

7/24/2026 11:12:24AM

State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	11,967	13,987.1978	\$51,507,594	\$2,071,997,553	\$1,526,026,169
B	MULTIFAMILY RESIDENCE	180	102.1301	\$2,272,890	\$60,538,853	\$58,775,763
C1	VACANT LOTS AND LAND TRACTS	2,310	1,402.0872	\$2,860	\$46,647,210	\$41,296,273
D1	QUALIFIED OPEN-SPACE LAND	8,769	293,557.2509	\$0	\$1,746,839,946	\$39,760,176
D2	IMPROVEMENTS ON QUALIFIED OP	1,626		\$3,198,880	\$53,925,371	\$53,201,383
E	RURAL LAND, NON QUALIFIED OPE	10,667	49,671.6716	\$42,225,252	\$1,617,456,870	\$1,257,870,768
F1	COMMERCIAL REAL PROPERTY	983	1,433.7325	\$7,102,330	\$239,582,974	\$227,550,989
F2	INDUSTRIAL AND MANUFACTURIN	88	420.0921	\$77,970	\$35,413,245	\$35,218,833
G1	OIL AND GAS	100,823		\$0	\$110,150,945	\$105,874,981
J1	WATER SYSTEMS	10		\$0	\$349,600	\$349,600
J2	GAS DISTRIBUTION SYSTEM	22	28.2606	\$0	\$3,114,050	\$3,114,050
J3	ELECTRIC COMPANY (INCLUDING C	56	54.3864	\$0	\$51,025,490	\$51,023,131
J4	TELEPHONE COMPANY (INCLUDI	83	33.3137	\$0	\$15,410,210	\$15,319,246
J5	RAILROAD	22		\$0	\$45,592,610	\$45,592,610
J6	PIPELAND COMPANY	288		\$0	\$39,011,520	\$39,011,520
J7	CABLE TELEVISION COMPANY	5	0.1300	\$0	\$1,020,060	\$1,020,060
J8	OTHER TYPE OF UTILITY	4	7.3643	\$0	\$116,960	\$116,548
J9	RAILROAD ROLLING STOCK	1		\$0	\$8,737,570	\$8,737,570
L1	COMMERCIAL PERSONAL PROPE	1,066		\$0	\$64,873,851	\$64,873,851
L2	INDUSTRIAL AND MANUFACTURIN	347		\$0	\$113,361,460	\$100,463,311
M1	TANGIBLE OTHER PERSONAL, MOB	1,573		\$6,202,230	\$66,682,778	\$53,936,006
O	RESIDENTIAL INVENTORY	143	198.3559	\$0	\$2,379,180	\$2,351,235
S	SPECIAL INVENTORY TAX	41		\$0	\$2,827,000	\$2,827,000
X	TOTALLY EXEMPT PROPERTY	21,761	10,023.9819	\$2,153,116	\$550,321,468	\$23,806
Totals			370,919.9550	\$114,743,122	\$6,947,376,774	\$3,734,334,879

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ARB Approved Totals

7/24/2026 11:12:24AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	37	50.4584	\$0	\$1,271,390	\$963,999
A1	SINGLE FAMILY RESIDENCE	9,017	10,670.8696	\$34,792,380	\$1,803,634,252	\$1,327,253,998
A2	MOBILE HOMES	3,161	3,132.5332	\$11,593,695	\$184,100,681	\$137,244,787
A3	OUT BUILDINGS	7,516	131.7916	\$4,188,359	\$71,690,459	\$52,115,992
A4	SWIMMING POOLS AND DECKS	358		\$933,160	\$10,689,991	\$7,836,605
B	MULTI FAMILY MORE THAN DUPLEX/	37	18.7446	\$512,490	\$19,273,877	\$18,060,256
B1	DUPLEXES	145	83.3855	\$1,718,070	\$41,183,946	\$40,645,079
B2	MULTI FAMILY EXEMPT	1		\$0	\$3,360	\$3,360
B3	OUTBUILDINGS	12		\$42,330	\$77,670	\$67,068
C	VACANT PLATTED LOTS AND TRACT	36	35.0509	\$0	\$1,466,220	\$1,421,667
C1	VACANT RESIDENTIAL - CITY	750	347.1144	\$0	\$11,446,124	\$9,390,112
C2	VACANT LOTS AND LAND COMMERC	90	57.5553	\$0	\$3,502,880	\$3,492,971
C3	VACANT PLATTED LOTS OR TRACTS	1,435	962.3666	\$2,860	\$30,231,986	\$26,991,523
D	D - Real Property Acreage non qualified	15	87.3913	\$0	\$715,870	\$525,040
D1	QUALIFIED OPEN SPACE LAND	4,845	151,465.5087	\$0	\$933,556,005	\$16,638,583
D2	IMPROVEMENTS ON QUALIFIED AG L	1,557		\$1,639,580	\$31,833,201	\$31,595,914
D3	D3 - QUALIFIED TIMBER LAND	4,921	145,440.6553	\$20,250	\$840,858,355	\$52,441,408
D4	D4 - Non Qualified Land	580	7,281.4771	\$0	\$48,412,520	\$45,864,838
E	FARM AND RANCH IMPROVEMENT H	5,239	12,292.1646	\$31,578,010	\$1,179,897,855	\$868,577,898
E1	DAIRY BARNS ON QUALIFIED LAND	50		\$251,190	\$1,175,390	\$1,169,885
E2	CHICKEN HOUSES ON QUALIFIED L	27		\$1,308,110	\$20,627,620	\$20,155,433
E3	HAY BARNS ON QUALIFIED LAND	24		\$0	\$289,160	\$280,151
E4	FARM BLDGS STORAGE ON QUALIF	4,117	6.4800	\$4,002,800	\$69,978,728	\$51,704,110
E5	FARM IMPROVEMENTS/MOBILE HOM	1,837	2,636.0252	\$4,619,762	\$71,607,159	\$54,229,241
E6	RURAL LAND NON QUALIFYING	4,586	24,003.7633	\$5,700	\$201,460,003	\$192,702,933
E7	FARM BUILDINGS NON QUALIFYING	633	15.4570	\$1,238,010	\$10,864,643	\$9,795,224
E8	SWIMMING POOLS AND DECKS	175		\$760,720	\$6,945,678	\$5,151,667
F	F - Real Commercial & Industrial - Comn	2	1.0000	\$0	\$5,800	\$5,800
F1	F1 Commercial Real	981	1,432.7325	\$7,102,330	\$239,577,174	\$227,545,189
F2	F2 Industrial Real	88	420.0921	\$77,970	\$35,413,245	\$35,218,833
G1	G1 Oil and Gas	100,823		\$0	\$110,150,945	\$105,874,981
J1	Water Systems	10		\$0	\$349,600	\$349,600
J2	J2 Gas Distribution System	22	28.2606	\$0	\$3,114,050	\$3,114,050
J3	J3 Electric Company	56	54.3864	\$0	\$51,025,490	\$51,023,131
J4	J4 Telephone Company	83	33.3137	\$0	\$15,410,210	\$15,319,246
J5	J5 Railroad	22		\$0	\$45,592,610	\$45,592,610
J6	J6 Pipeline	288		\$0	\$39,011,520	\$39,011,520
J7	J7 Cable Television Company	5	0.1300	\$0	\$1,020,060	\$1,020,060
J8	J8 Other Utility Company	4	7.3643	\$0	\$116,960	\$116,548
J9	J9 Railroad Rolling Stock	1		\$0	\$8,737,570	\$8,737,570
L1	L1 Commercial Personal	1,066		\$0	\$64,873,851	\$64,873,851
L2	L2 Industrial Personal	347		\$0	\$113,361,460	\$100,463,311
M	M - Other Tangible Personal	4		\$11,130	\$20,900	\$19,879
M1	Personal Property Mobile Homes	2		\$103,000	\$213,160	\$213,160
M3	MOBILE HOMES	1,541		\$5,881,200	\$63,744,317	\$51,633,292
M4	LEASEHOLD STORAGE BUILDINGS	491		\$206,900	\$2,704,401	\$2,069,675
O	Developers Residential Inventory	143	198.3559	\$0	\$2,379,180	\$2,351,235
S	SPECIAL INVENTORY MOTOR VEHIC	41		\$0	\$2,827,000	\$2,827,000
X	Totally Exempt Property	21,761	10,023.9819	\$2,153,116	\$550,321,468	\$23,806
Totals			370,918.4100	\$114,743,122	\$6,946,765,994	\$3,733,724,089

UPSHUR County

2025 CERTIFIED TOTALS

As of Supplement 32,767

Property Count: 1

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Under ARB Review Totals

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CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	1	1.5450	\$0	\$610,780	\$610,780
Totals			1.5450	\$0	\$610,780	\$610,780

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	37	50.4584	\$0	\$1,271,390	\$963,999
A1	SINGLE FAMILY RESIDENCE	9,018	10,672.4146	\$34,792,380	\$1,804,245,032	\$1,327,864,778
A2	MOBILE HOMES	3,161	3,132.5332	\$11,593,695	\$184,100,681	\$137,244,787
A3	OUT BUILDINGS	7,516	131.7916	\$4,188,359	\$71,690,459	\$52,115,992
A4	SWIMMING POOLS AND DECKS	358		\$933,160	\$10,689,991	\$7,836,605
B	MULTI FAMILY MORE THAN DUPLEX/	37	18.7446	\$512,490	\$19,273,877	\$18,060,256
B1	DUPLEXES	145	83.3855	\$1,718,070	\$41,183,946	\$40,645,079
B2	MULTI FAMILY EXEMPT	1		\$0	\$3,360	\$3,360
B3	OUTBUILDINGS	12		\$42,330	\$77,670	\$67,068
C	VACANT PLATTED LOTS AND TRACT	36	35.0509	\$0	\$1,466,220	\$1,421,667
C1	VACANT RESIDENTIAL - CITY	750	347.1144	\$0	\$11,446,124	\$9,390,112
C2	VACANT LOTS AND LAND COMMERC	90	57.5553	\$0	\$3,502,880	\$3,492,971
C3	VACANT PLATTED LOTS OR TRACTS	1,435	962.3666	\$2,860	\$30,231,986	\$26,991,523
D	D - Real Property Acreage non qualified	15	87.3913	\$0	\$715,870	\$525,040
D1	QUALIFIED OPEN SPACE LAND	4,845	151,465.5087	\$0	\$933,556,005	\$16,638,583
D2	IMPROVEMENTS ON QUALIFIED AG L	1,557		\$1,639,580	\$31,833,201	\$31,595,914
D3	D3 - QUALIFIED TIMBER LAND	4,921	145,440.6553	\$20,250	\$840,858,355	\$52,441,408
D4	D4 - Non Qualified Land	580	7,281.4771	\$0	\$48,412,520	\$45,864,838
E	FARM AND RANCH IMPROVEMENT H	5,239	12,292.1646	\$31,578,010	\$1,179,897,855	\$868,577,898
E1	DAIRY BARNS ON QUALIFIED LAND	50		\$251,190	\$1,175,390	\$1,169,885
E2	CHICKEN HOUSES ON QUALIFIED L	27		\$1,308,110	\$20,627,620	\$20,155,433
E3	HAY BARNS ON QUALIFIED LAND	24		\$0	\$289,160	\$280,151
E4	FARM BLDGS STORAGE ON QUALIF	4,117	6.4800	\$4,002,800	\$69,978,728	\$51,704,110
E5	FARM IMPROVEMENTS/MOBILE HOM	1,837	2,636.0252	\$4,619,762	\$71,607,159	\$54,229,241
E6	RURAL LAND NON QUALIFYING	4,586	24,003.7633	\$5,700	\$201,460,003	\$192,702,933
E7	FARM BUILDINGS NON QUALIFYING	633	15.4570	\$1,238,010	\$10,864,643	\$9,795,224
E8	SWIMMING POOLS AND DECKS	175		\$760,720	\$6,945,678	\$5,151,667
F	F - Real Commercial & Industrial - Comn	2	1.0000	\$0	\$5,800	\$5,800
F1	F1 Commercial Real	981	1,432.7325	\$7,102,330	\$239,577,174	\$227,545,189
F2	F2 Industrial Real	88	420.0921	\$77,970	\$35,413,245	\$35,218,833
G1	G1 Oil and Gas	100,823		\$0	\$110,150,945	\$105,874,981
J1	Water Systems	10		\$0	\$349,600	\$349,600
J2	J2 Gas Distribution System	22	28.2606	\$0	\$3,114,050	\$3,114,050
J3	J3 Electric Company	56	54.3864	\$0	\$51,025,490	\$51,023,131
J4	J4 Telephone Company	83	33.3137	\$0	\$15,410,210	\$15,319,246
J5	J5 Railroad	22		\$0	\$45,592,610	\$45,592,610
J6	J6 Pipeline	288		\$0	\$39,011,520	\$39,011,520
J7	J7 Cable Television Company	5	0.1300	\$0	\$1,020,060	\$1,020,060
J8	J8 Other Utility Company	4	7.3643	\$0	\$116,960	\$116,548
J9	J9 Railroad Rolling Stock	1		\$0	\$8,737,570	\$8,737,570
L1	L1 Commercial Personal	1,066		\$0	\$64,873,851	\$64,873,851
L2	L2 Industrial Personal	347		\$0	\$113,361,460	\$100,463,311
M	M - Other Tangible Personal	4		\$11,130	\$20,900	\$19,879
M1	Personal Property Mobile Homes	2		\$103,000	\$213,160	\$213,160
M3	MOBILE HOMES	1,541		\$5,881,200	\$63,744,317	\$51,633,292
M4	LEASEHOLD STORAGE BUILDINGS	491		\$206,900	\$2,704,401	\$2,069,675
O	Developers Residential Inventory	143	198.3559	\$0	\$2,379,180	\$2,351,235
S	SPECIAL INVENTORY MOTOR VEHIC	41		\$0	\$2,827,000	\$2,827,000
X	Totally Exempt Property	21,761	10,023.9819	\$2,153,116	\$550,321,468	\$23,806
	Totals		370,919.9550	\$114,743,122	\$6,947,376,774	\$3,734,334,869

2025 CERTIFIED TOTALS

Property Count: 156,218

230 - UPSHUR COUNTY

Effective Rate Assumption

7/24/2026 11:12:24AM

New Value

TOTAL NEW VALUE MARKET:	\$114,743,122
TOTAL NEW VALUE TAXABLE:	\$100,197,446

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functio	5	2024 Market Value	\$1,116,180
EX-XN	11.252 Motor vehicles leased for personal use	2	2024 Market Value	\$0
EX-XR	11.30 Nonprofit water or wastewater corporati	1	2024 Market Value	\$47,550
EX-XV	Other Exemptions (including public property, r	37	2024 Market Value	\$2,919,771
EX366	HB366 Exempt	16,183	2024 Market Value	\$1,104,978

ABSOLUTE EXEMPTIONS VALUE LOSS**\$5,188,479**

Exemption	Description	Count	Exemption Amount
DP	Disability	52	\$137,490
DV1	Disabled Veterans 10% - 29%	7	\$44,000
DV2	Disabled Veterans 30% - 49%	12	\$99,000
DV3	Disabled Veterans 50% - 69%	16	\$168,000
DV4	Disabled Veterans 70% - 100%	60	\$586,249
DV4S	Disabled Veterans Surviving Spouse 70% - 100	4	\$28,050
DVHS	Disabled Veteran Homestead	84	\$16,235,259
DVHSS	Disabled Veteran Homestead Surviving Spouse	6	\$1,618,602
HS	Homestead	635	\$25,864,379
OV65	Over 65	368	\$3,301,140
OV65S	OV65 Surviving Spouse	57	\$540,000

PARTIAL EXEMPTIONS VALUE LOSS**1,301 \$48,622,169****NEW EXEMPTIONS VALUE LOSS****\$53,810,648****Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS**TOTAL EXEMPTIONS VALUE LOSS \$53,810,648****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
11,175	\$231,645	\$65,675	\$165,970

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,022	\$218,331	\$64,502	\$153,829

2025 CERTIFIED TOTALS**230 - UPSHUR COUNTY****Median Homestead Value****Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
11,175	\$207,500	\$58,208	\$149,292

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
7,022	\$199,050	\$57,561	\$141,489

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$610,780	\$332,892

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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