

**2026 CERTIFIED TOTALS**

Property Count: 160,563

230 - UPSHUR COUNTY  
ARB Approved Totals

7/24/2026 11:14:02AM

| Land                       |               | Value         |                           |                                 |                   |
|----------------------------|---------------|---------------|---------------------------|---------------------------------|-------------------|
| Homesite:                  |               | 472,159,793   |                           |                                 |                   |
| Non Homesite:              |               | 620,041,776   |                           |                                 |                   |
| Ag Market:                 |               | 925,658,736   |                           |                                 |                   |
| Timber Market:             |               | 806,055,565   | <b>Total Land</b>         | (+)                             | 2,823,915,870     |
| Improvement                |               | Value         |                           |                                 |                   |
| Homesite:                  |               | 2,344,690,220 |                           |                                 |                   |
| Non Homesite:              |               | 1,349,037,323 | <b>Total Improvements</b> | (+)                             | 3,693,727,543     |
| Non Real                   |               | Count         | Value                     |                                 |                   |
| Personal Property:         | 2,244         |               | 383,946,995               |                                 |                   |
| Mineral Property:          | 125,301       |               | 171,882,239               |                                 |                   |
| Autos:                     | 0             |               | 0                         | <b>Total Non Real</b>           | (+)               |
|                            |               |               |                           | <b>Market Value</b>             | = 555,829,234     |
|                            |               |               |                           |                                 | 7,073,472,647     |
| Ag                         |               | Non Exempt    | Exempt                    |                                 |                   |
| Total Productivity Market: | 1,731,687,023 |               | 27,278                    |                                 |                   |
| Ag Use:                    | 17,410,387    |               | 70                        | <b>Productivity Loss</b>        | (-) 1,690,242,872 |
| Timber Use:                | 24,033,764    |               | 0                         | <b>Appraised Value</b>          | = 5,383,229,775   |
| Productivity Loss:         | 1,690,242,872 |               | 27,208                    |                                 |                   |
|                            |               |               |                           | <b>Homestead Cap</b>            | (-) 139,138,309   |
|                            |               |               |                           | <b>23.231 Cap</b>               | (-) 41,279,452    |
|                            |               |               |                           | <b>Assessed Value</b>           | = 5,202,812,014   |
|                            |               |               |                           | <b>Total Exemptions Amount</b>  | (-) 1,276,816,341 |
|                            |               |               |                           | <b>(Breakdown on Next Page)</b> |                   |
|                            |               |               |                           | <b>Net Taxable</b>              | = 3,925,995,673   |

| 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            | 905,880,720        | 636,339,596        | 2,213,670.00        | 2,260,347.32        | 4,472        |                                |                 |
| <b>Total</b>    | <b>992,632,125</b> | <b>699,642,603</b> | <b>2,440,307.42</b> | <b>2,493,733.98</b> | <b>5,082</b> | <b>Freeze Taxable</b>          | (-) 699,642,603 |
| <b>Tax Rate</b> | <b>0.5140000</b>   |                    |                     |                     |              |                                |                 |
| Transfer        | Assessed           | Taxable            | Post % Taxable      | Adjustment          | Count        |                                |                 |
| OV65            | 1,202,310          | 888,850            | 603,636             | 285,214             | 7            |                                |                 |
| <b>Total</b>    | <b>1,202,310</b>   | <b>888,850</b>     | <b>603,636</b>      | <b>285,214</b>      | <b>7</b>     | <b>Transfer Adjustment</b>     | (-) 285,214     |
|                 |                    |                    |                     |                     |              | <b>Freeze Adjusted Taxable</b> | = 3,226,067,856 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 19,022,296.20 = 3,226,067,856 \* (0.5140000 / 100) + 2,440,307.42

Certified Estimate of Market Value: 7,073,472,647  
 Certified Estimate of Taxable Value: 3,926,012,458

| 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: 160,563

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**Exemption Breakdown**

| Exemption        | Count  | Local              | State              | Total                |
|------------------|--------|--------------------|--------------------|----------------------|
| 145B             | 1,564  | 0                  | 46,834,604         | 46,834,604           |
| 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               | 11,656 | 499,719,336        | 0                  | 499,719,336          |
| LVE              | 1      | 0                  | 0                  | 0                    |
| OV65             | 4,280  | 39,593,087         | 0                  | 39,593,087           |
| OV65S            | 588    | 5,455,000          | 0                  | 5,455,000            |
| PC               | 7      | 12,939,203         | 0                  | 12,939,203           |
| <b>Totals</b>    |        | <b>559,856,577</b> | <b>716,959,764</b> | <b>1,276,816,341</b> |

**2026 CERTIFIED TOTALS**

Property Count: 9

230 - UPSHUR COUNTY  
Under ARB Review Totals

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| Land                       |            | Value     |                           |                                 |             |
|----------------------------|------------|-----------|---------------------------|---------------------------------|-------------|
| Homesite:                  |            | 244,790   |                           |                                 |             |
| Non Homesite:              |            | 667,300   |                           |                                 |             |
| Ag Market:                 |            | 0         |                           |                                 |             |
| Timber Market:             |            | 0         | <b>Total Land</b>         | (+)                             | 912,090     |
| Improvement                |            | Value     |                           |                                 |             |
| Homesite:                  |            | 677,040   |                           |                                 |             |
| Non Homesite:              |            | 2,860,678 | <b>Total Improvements</b> | (+)                             | 3,537,718   |
| Non Real                   |            | Count     | Value                     |                                 |             |
| Personal Property:         | 2          |           | 638,040                   |                                 |             |
| Mineral Property:          | 0          |           | 0                         |                                 |             |
| Autos:                     | 0          |           | 0                         | <b>Total Non Real</b>           | (+) 638,040 |
|                            |            |           | <b>Market Value</b>       | =                               | 5,087,848   |
| Ag                         | Non Exempt |           | Exempt                    |                                 |             |
| Total Productivity Market: | 0          |           | 0                         |                                 |             |
| Ag Use:                    | 0          |           | 0                         | <b>Productivity Loss</b>        | (-) 0       |
| Timber Use:                | 0          |           | 0                         | <b>Appraised Value</b>          | = 5,087,848 |
| Productivity Loss:         | 0          |           | 0                         | <b>Homestead Cap</b>            | (-) 81,944  |
|                            |            |           |                           | <b>23.231 Cap</b>               | (-) 0       |
|                            |            |           |                           | <b>Assessed Value</b>           | = 5,005,904 |
|                            |            |           |                           | <b>Total Exemptions Amount</b>  | (-) 444,366 |
|                            |            |           |                           | <b>(Breakdown on Next Page)</b> |             |
|                            |            |           |                           | <b>Net Taxable</b>              | = 4,561,538 |
| Freeze                     | Assessed   | Taxable   | Actual Tax                | Ceiling                         | Count       |
| OV65                       | 264,000    | 195,438   | 836.14                    | 836.14                          | 1           |
| <b>Total</b>               | 264,000    | 195,438   | 836.14                    | 836.14                          | 1           |
| <b>Tax Rate</b>            | 0.5140000  |           |                           |                                 |             |
|                            |            |           |                           | <b>Freeze Taxable</b>           | (-) 195,438 |
|                            |            |           |                           | <b>Freeze Adjusted Taxable</b>  | = 4,366,100 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 23,277.89 = 4,366,100 \* (0.5140000 / 100) + 836.14

Certified Estimate of Market Value: 4,940,224  
 Certified Estimate of Taxable Value: 4,477,742  
 Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

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**Exemption Breakdown**

| Exemption | Count         | Local          | State          | Total          |
|-----------|---------------|----------------|----------------|----------------|
| 145B      | 2             | 0              | 250,000        | 250,000        |
| HS        | 3             | 184,366        | 0              | 184,366        |
| OV65      | 1             | 10,000         | 0              | 10,000         |
|           | <b>Totals</b> | <b>194,366</b> | <b>250,000</b> | <b>444,366</b> |

**2026 CERTIFIED TOTALS**

Property Count: 160,572

230 - UPSHUR COUNTY  
Grand Totals

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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   | <b>Total Land</b>         | (+)                             | 2,824,827,960     |
| Improvement                |               | Value         |                           |                                 |                   |
| Homesite:                  |               | 2,345,367,260 |                           |                                 |                   |
| Non Homesite:              |               | 1,351,898,001 | <b>Total Improvements</b> | (+)                             | 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                         | <b>Total Non Real</b>           | (+)               |
|                            |               |               |                           | <b>Market Value</b>             | = 556,467,274     |
|                            |               |               |                           |                                 | = 7,078,560,495   |
| Ag                         |               | Non Exempt    | Exempt                    |                                 |                   |
| Total Productivity Market: | 1,731,687,023 |               | 27,278                    |                                 |                   |
| Ag Use:                    | 17,410,387    |               | 70                        | <b>Productivity Loss</b>        | (-) 1,690,242,872 |
| Timber Use:                | 24,033,764    |               | 0                         | <b>Appraised Value</b>          | = 5,388,317,623   |
| Productivity Loss:         | 1,690,242,872 |               | 27,208                    |                                 |                   |
|                            |               |               |                           | <b>Homestead Cap</b>            | (-) 139,220,253   |
|                            |               |               |                           | <b>23.231 Cap</b>               | (-) 41,279,452    |
|                            |               |               |                           | <b>Assessed Value</b>           | = 5,207,817,918   |
|                            |               |               |                           | <b>Total Exemptions Amount</b>  | (-) 1,277,260,707 |
|                            |               |               |                           | <b>(Breakdown on Next Page)</b> |                   |
|                            |               |               |                           | <b>Net Taxable</b>              | = 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        |                                |                 |
| <b>Total</b>    | <b>992,896,125</b> | <b>699,838,041</b> | <b>2,441,143.56</b> | <b>2,494,570.12</b> | <b>5,083</b> | <b>Freeze Taxable</b>          | (-) 699,838,041 |
| <b>Tax Rate</b> | <b>0.5140000</b>   |                    |                     |                     |              |                                |                 |
| Transfer        | Assessed           | Taxable            | Post % Taxable      | Adjustment          | Count        |                                |                 |
| OV65            | 1,202,310          | 888,850            | 603,636             | 285,214             | 7            |                                |                 |
| <b>Total</b>    | <b>1,202,310</b>   | <b>888,850</b>     | <b>603,636</b>      | <b>285,214</b>      | <b>7</b>     | <b>Transfer Adjustment</b>     | (-) 285,214     |
|                 |                    |                    |                     |                     |              | <b>Freeze Adjusted Taxable</b> | = 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**

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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           |
| <b>Totals</b>    |        | <b>560,050,943</b> | <b>717,209,764</b> | <b>1,277,260,707</b> |

**2026 CERTIFIED TOTALS**

Property Count: 160,563

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**State Category Breakdown**

| State Code Description |                               | Count               | Acres        | New Value            | Market Value           | Taxable Value          |
|------------------------|-------------------------------|---------------------|--------------|----------------------|------------------------|------------------------|
| A                      | SINGLE FAMILY RESIDENCE       | 12,174              | 14,087.4537  | \$45,314,290         | \$2,106,831,117        | \$1,624,439,578        |
| 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 | 10,705              | 49,897.9032  | \$47,175,319         | \$1,657,466,114        | \$1,322,756,145        |
| F1                     | COMMERCIAL REAL PROPERTY      | 1,018               | 1,476.6194   | \$4,186,150          | \$240,693,840          | \$231,721,142          |
| 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     | 1,326               |              | \$0                  | \$68,043,095           | \$31,137,370           |
| 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                    |
| <b>Totals</b>          |                               | <b>370,875.7305</b> |              | <b>\$107,843,909</b> | <b>\$7,073,472,647</b> | <b>\$3,925,996,535</b> |

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**State Category Breakdown**

| State Code Description |                               | Count | Acres   | New Value | Market Value | Taxable Value |
|------------------------|-------------------------------|-------|---------|-----------|--------------|---------------|
| A                      | SINGLE FAMILY RESIDENCE       | 4     | 14.0774 | \$0       | \$1,048,290  | \$771,980     |
| E                      | RURAL LAND, NON QUALIFIED OPE | 1     | 0.2769  | \$0       | \$10,880     | \$10,880      |
| F1                     | COMMERCIAL REAL PROPERTY      | 2     | 1.0770  | \$0       | \$3,390,638  | \$3,390,638   |
| L1                     | COMMERCIAL PERSONAL PROPE     | 2     |         | \$0       | \$638,040    | \$388,040     |
| <b>Totals</b>          |                               |       | 15.4313 | \$0       | \$5,087,848  | \$4,561,538   |



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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             |
| <b>Totals</b>          |                               |         | 370,891.1618 | \$107,843,909 | \$7,078,560,495 | \$3,930,558,073 |

**2026 CERTIFIED TOTALS**

Property Count: 160,563

230 - UPSHUR COUNTY  
ARB Approved Totals

7/24/2026 11:14:20AM

**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                 | 9,142   | 10,747.7730         | \$34,925,530         | \$1,833,109,991        | \$1,412,033,573        |
| A2            | MOBILE HOMES                            | 3,267   | 3,147.5378          | \$6,396,130          | \$187,248,823          | \$146,538,061          |
| A3            | OUT BUILDINGS                           | 7,593   | 135.1175            | \$3,414,300          | \$73,728,778           | \$56,233,706           |
| 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 COMMERC            | 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 AG L          | 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 H            | 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 L           | 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 QUALIF            | 4,206   | 7.5660              | \$4,954,600          | \$73,456,651           | \$56,438,174           |
| E5            | FARM IMPROVEMENTS/MOBILE HOM            | 1,934   | 2,853.1038          | \$4,760,613          | \$76,687,663           | \$59,998,546           |
| E6            | RURAL LAND NON QUALIFYING               | 4,362   | 22,100.2012         | \$21,340             | \$191,789,175          | \$183,103,033          |
| 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 - Comn | 2       | 1.0000              | \$0                  | \$6,190                | \$6,190                |
| F1            | F1 Commercial Real                      | 1,016   | 1,475.6194          | \$4,186,150          | \$240,687,650          | \$231,714,952          |
| 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                  | 1,326   |                     | \$0                  | \$68,043,095           | \$31,137,370           |
| 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 VEHIC           | 40      |                     | \$0                  | \$3,157,440            | \$2,724,150            |
| X             | Totally Exempt Property                 | 1,024   | 9,477.6887          | \$838,340            | \$534,398,873          | \$0                    |
| <b>Totals</b> |                                         |         | <b>370,875.7305</b> | <b>\$107,843,909</b> | <b>\$7,073,472,647</b> | <b>\$3,925,996,534</b> |

**2026 CERTIFIED TOTALS**

Property Count: 9

230 - UPSHUR COUNTY  
Under ARB Review Totals

7/24/2026 11:14:20AM

**CAD State Category Breakdown**

| State Code Description |                           | Count | Acres   | New Value | Market Value | Taxable Value |
|------------------------|---------------------------|-------|---------|-----------|--------------|---------------|
| A1                     | SINGLE FAMILY RESIDENCE   | 4     | 14.0774 | \$0       | \$1,010,360  | \$743,943     |
| A3                     | OUT BUILDINGS             | 4     |         | \$0       | \$37,930     | \$28,037      |
| E6                     | RURAL LAND NON QUALIFYING | 1     | 0.2769  | \$0       | \$10,880     | \$10,880      |
| F1                     | F1 Commercial Real        | 2     | 1.0770  | \$0       | \$3,390,638  | \$3,390,638   |
| L1                     | L1 Commercial Personal    | 2     |         | \$0       | \$638,040    | \$388,040     |
| <b>Totals</b>          |                           |       | 15.4313 | \$0       | \$5,087,848  | \$4,561,538   |

**2026 CERTIFIED TOTALS**

Property Count: 160,572

230 - UPSHUR COUNTY

Grand Totals

7/24/2026 11:14:20AM

**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 COMMERC            | 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 AG L          | 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 H            | 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 L           | 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 QUALIF            | 4,206   | 7.5660       | \$4,954,600   | \$73,456,651    | \$56,438,174    |
| E5            | FARM IMPROVEMENTS/MOBILE HOM            | 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 - Comm | 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 VEHIC           | 40      |              | \$0           | \$3,157,440     | \$2,724,150     |
| X             | Totally Exempt Property                 | 1,024   | 9,477.6887   | \$838,340     | \$534,398,873   | \$0             |
| <b>Totals</b> |                                         |         | 370,891.1618 | \$107,843,909 | \$7,078,560,495 | \$3,930,558,072 |

**2026 CERTIFIED TOTALS**

Property Count: 160,572

230 - UPSHUR COUNTY  
Effective Rate Assumption

7/24/2026 11:14:20AM

**New Value**

|                                 |                      |
|---------------------------------|----------------------|
| <b>TOTAL NEW VALUE MARKET:</b>  | <b>\$107,843,909</b> |
| <b>TOTAL NEW VALUE TAXABLE:</b> | <b>\$97,329,630</b>  |

**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          |
| <b>ABSOLUTE EXEMPTIONS VALUE LOSS</b> |                                                |       |                   | <b>\$3,172,758</b> |

| 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           |
| <b>PARTIAL EXEMPTIONS VALUE LOSS</b> |                                              | <b>2,325</b> | <b>\$74,171,648</b> |
| <b>NEW EXEMPTIONS VALUE LOSS</b>     |                                              |              | <b>\$77,344,406</b> |

**Increased Exemptions**

| Exemption                              | Description | Count | Increased Exemption Amount |
|----------------------------------------|-------------|-------|----------------------------|
| <b>INCREASED EXEMPTIONS VALUE LOSS</b> |             |       |                            |
| <b>TOTAL EXEMPTIONS VALUE LOSS</b>     |             |       | <b>\$77,344,406</b>        |

**New Ag / Timber Exemptions**

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

**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 |
|---------------------------------|--------------------|-------------------------|
|---------------------------------|--------------------|-------------------------|