

2026 CERTIFIED TOTALS

Property Count: 78,501

S02 - GILMER ISD
Grand Totals

7/28/2026

2:16:46PM

Land		Value			
Homesite:		190,256,511			
Non Homesite:		265,878,695			
Ag Market:		347,641,757			
Timber Market:		306,315,608	Total Land	(+)	1,110,092,571
Improvement		Value			
Homesite:		978,643,964			
Non Homesite:		634,226,077	Total Improvements	(+)	1,612,870,041
Non Real		Count	Value		
Personal Property:	1,194		194,450,048		
Mineral Property:	64,166		38,070,618		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					232,520,666
					2,955,483,278
Ag	Non Exempt	Exempt			
Total Productivity Market:	653,955,797	1,568			
Ag Use:	6,331,853	0	Productivity Loss	(-)	638,550,030
Timber Use:	9,073,914	0	Appraised Value	=	2,316,933,248
Productivity Loss:	638,550,030	1,568			
			Homestead Cap	(-)	54,878,677
			23.231 Cap	(-)	18,738,538
			Assessed Value	=	2,243,316,033
			Total Exemptions Amount	(-)	946,807,462
			(Breakdown on Next Page)		
			Net Taxable	=	1,296,508,571

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	33,351,792	5,903,883	19,369.70	23,531.63	228		
DPS	1,678,663	351,740	0.00	0.00	12		
OV65	396,282,515	98,258,305	431,751.64	466,039.61	1,842		
Total	431,312,970	104,513,928	451,121.34	489,571.24	2,082	Freeze Taxable	(-) 104,513,928
Tax Rate	0.9300000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,733,770	563,800	77,170	486,630	6		
Total	1,733,770	563,800	77,170	486,630	6	Transfer Adjustment	(-) 486,630
						Freeze Adjusted Taxable	= 1,191,508,013

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 11,532,145.86 = 1,191,508,013 * (0.9300000 / 100) + 451,121.34

Certified Estimate of Market Value: 2,955,422,724
 Certified Estimate of Taxable Value: 1,296,461,273

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

Line 19
 TNT =

2026 CERTIFIED TOTALS

Property Count: 78,501

S02 - GILMER ISD

Grand Totals

7/28/2026

2:17:07PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	921	0	28,306,647	28,306,647
145D	11	0	467,122	467,122
145D1	144	0	2,447,860	2,447,860
145F	68	0	2,786,459	2,786,459
DP	240	0	4,771,977	4,771,977
DPS	12	0	229,041	229,041
DV1	16	0	76,000	76,000
DV2	14	0	110,600	110,600
DV2S	2	0	7,500	7,500
DV3	30	0	261,102	261,102
DV4	188	0	993,587	993,587
DV4S	15	0	60,000	60,000
DVHS	141	0	19,258,350	19,258,350
DVHSS	16	0	1,960,339	1,960,339
EX-XG	12	0	3,720,701	3,720,701
EX-XN	17	0	4,227,750	4,227,750
EX-XR	17	0	788,781	788,781
EX-XU	9	0	2,958,584	2,958,584
EX-XV	432	0	228,935,028	228,935,028
EX-XV (Prorated)	1	0	305,318	305,318
EX366	13,644	0	461,227	461,227
FDHS	2	107,151	0	107,151
HS	4,636	0	558,023,816	558,023,816
OV65	1,749	5,680,951	61,407,118	67,088,069
OV65S	249	733,331	9,176,138	9,909,469
PC	3	8,544,984	0	8,544,984
Totals		15,066,417	931,741,045	946,807,462

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,038	5,656.0432	\$17,495,100	\$899,443,898	\$447,717,106
B	MULTIFAMILY RESIDENCE	96	46.7781	\$2,161,020	\$31,700,357	\$30,357,505
C1	VACANT LOTS AND LAND TRACTS	1,065	464.9104	\$0	\$20,795,443	\$19,084,453
D1	QUALIFIED OPEN-SPACE LAND	3,216	107,962.0964	\$0	\$653,955,797	\$15,312,341
D2	IMPROVEMENTS ON QUALIFIED OP	545		\$217,700	\$16,677,112	\$16,592,014
E	RURAL LAND, NON QUALIFIED OPE	3,951	16,169.3157	\$17,780,520	\$646,540,891	\$386,262,424
F1	COMMERCIAL REAL PROPERTY	584	772.9860	\$2,602,310	\$168,272,979	\$161,593,493
F2	INDUSTRIAL AND MANUFACTURIN	47	230.1398	\$0	\$22,574,892	\$22,480,812
G1	OIL AND GAS	64,120		\$0	\$38,037,933	\$35,237,642
J1	WATER SYSTEMS	8	1.4526	\$0	\$137,546	\$0
J2	GAS DISTRIBUTION SYSTEM	9	26.7606	\$0	\$1,934,380	\$1,809,380
J3	ELECTRIC COMPANY (INCLUDING C	18	32.7090	\$0	\$23,821,650	\$23,121,650
J4	TELEPHONE COMPANY (INCLUDI	32	28.1726	\$0	\$11,346,020	\$10,782,445
J5	RAILROAD	6		\$0	\$16,507,330	\$16,382,330
J6	PIPELAND COMPANY	119		\$0	\$11,391,230	\$9,734,691
J7	CABLE TELEVISION COMPANY	2	0.1300	\$0	\$43,150	\$32,650
J8	OTHER TYPE OF UTILITY	2	5.0632	\$0	\$108,740	\$108,740
L1	COMMERCIAL PERSONAL PROPE	791		\$0	\$45,704,758	\$22,649,375
L2	INDUSTRIAL AND MANUFACTURIN	184		\$0	\$75,179,490	\$59,315,161
M1	TANGIBLE OTHER PERSONAL, MOB	649		\$2,025,010	\$26,958,480	\$14,923,822
O	RESIDENTIAL INVENTORY	57	15.8494	\$0	\$299,750	\$286,388
S	SPECIAL INVENTORY TAX	21		\$0	\$3,115,290	\$2,724,150
X	TOTALLY EXEMPT PROPERTY	473	3,139.1519	\$18,450	\$240,936,162	\$0
Totals			134,551.5589	\$42,300,110	\$2,955,483,278	\$1,296,508,572

2026 CERTIFIED TOTALS

Property Count: 78,501

S02 - GILMER ISD

Grand Totals

7/28/2026

2:17:07PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	16	22.5772	\$0	\$537,010	\$294,515
A1	SINGLE FAMILY RESIDENCE	3,875	4,517.1043	\$14,971,040	\$794,562,853	\$396,100,808
A2	MOBILE HOMES	1,228	1,064.2009	\$1,873,290	\$70,481,831	\$34,382,015
A3	OUT BUILDINGS	3,032	52.1608	\$540,970	\$28,858,039	\$13,932,192
A4	SWIMMING POOLS AND DECKS	153		\$109,800	\$5,004,165	\$3,007,573
B	MULTI FAMILY MORE THAN DUPLEX/	23	12.4480	\$0	\$10,918,958	\$10,211,806
B1	DUPLEXES	75	34.3301	\$2,161,020	\$20,728,949	\$20,093,249
B3	OUTBUILDINGS	5		\$0	\$52,450	\$52,450
C	VACANT PLATTED LOTS AND TRACT	15	10.8742	\$0	\$658,800	\$563,800
C1	VACANT RESIDENTIAL - CITY	360	125.5042	\$0	\$4,255,847	\$4,073,296
C2	VACANT LOTS AND LAND COMMERC	72	54.7798	\$0	\$3,498,840	\$3,241,313
C3	VACANT PLATTED LOTS OR TRACTS	618	273.7522	\$0	\$12,381,956	\$11,206,044
D	D - Real Property Acreage non qualified	5	12.4760	\$0	\$204,450	\$204,450
D1	QUALIFIED OPEN SPACE LAND	1,850	55,127.4256	\$0	\$343,463,311	\$6,207,877
D2	IMPROVEMENTS ON QUALIFIED AG L	517		\$217,700	\$9,622,292	\$9,538,351
D3	D3 - QUALIFIED TIMBER LAND	1,783	54,405.0939	\$0	\$326,111,374	\$24,319,399
D4	D4 - Non Qualified Land	197	1,454.6142	\$0	\$13,263,122	\$12,492,703
E	FARM AND RANCH IMPROVEMENT H	2,011	4,535.2699	\$14,963,300	\$483,247,188	\$256,623,053
E1	DAIRY BARNS ON QUALIFIED LAND	9		\$0	\$83,800	\$82,643
E2	CHICKEN HOUSES ON QUALIFIED L	13		\$0	\$6,886,930	\$6,886,930
E3	HAY BARNS ON QUALIFIED LAND	9		\$0	\$84,090	\$84,090
E4	FARM BLDGS STORAGE ON QUALIF	1,600	6.0000	\$1,031,300	\$28,485,147	\$15,324,927
E5	FARM IMPROVEMENTS/MOBILE HOM	658	934.4494	\$1,320,000	\$25,928,212	\$12,981,090
E6	RURAL LAND NON QUALIFYING	1,566	7,653.3351	\$0	\$72,330,515	\$68,129,293
E7	FARM BUILDINGS NON QUALIFYING	238	2.7480	\$125,960	\$3,399,459	\$2,762,647
E8	SWIMMING POOLS AND DECKS	101		\$339,960	\$4,063,910	\$2,529,328
F1	F1 Commercial Real	584	772.9860	\$2,602,310	\$168,272,979	\$161,593,493
F2	F2 Industrial Real	47	230.1398	\$0	\$22,574,892	\$22,480,812
G1	G1 Oil and Gas	64,120		\$0	\$38,037,933	\$35,237,642
J1	Water Systems	8	1.4526	\$0	\$137,546	\$0
J2	J2 Gas Distribution System	9	26.7606	\$0	\$1,934,380	\$1,809,380
J3	J3 Electric Company	18	32.7090	\$0	\$23,821,650	\$23,121,650
J4	J4 Telephone Company	32	28.1726	\$0	\$11,346,020	\$10,782,445
J5	J5 Railroad	6		\$0	\$16,507,330	\$16,382,330
J6	J6 Pipeline	119		\$0	\$11,391,230	\$9,734,691
J7	J7 Cable Television Company	2	0.1300	\$0	\$43,150	\$32,650
J8	J8 Other Utility Company	2	5.0632	\$0	\$108,740	\$108,740
L1	L1 Commercial Personal	791		\$0	\$45,704,758	\$22,649,375
L2	L2 Industrial Personal	184		\$0	\$75,179,490	\$59,315,161
M	M - Other Tangible Personal	2		\$0	\$5,270	\$4,240
M1	Personal Property Mobile Homes	1		\$0	\$28,320	\$28,320
M3	MOBILE HOMES	634		\$1,964,910	\$25,722,210	\$14,370,615
M4	LEASEHOLD STORAGE BUILDINGS	202		\$60,100	\$1,202,680	\$520,647
O	Developers Residential Inventory	57	15.8494	\$0	\$299,750	\$286,388
S	SPECIAL INVENTORY MOTOR VEHIC	21		\$0	\$3,115,290	\$2,724,150
X	Totally Exempt Property	473	3,139.1519	\$18,450	\$240,936,162	\$0
Totals			134,551.5589	\$42,300,110	\$2,955,483,278	\$1,296,508,571

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S02 - GILMER ISD
Effective Rate Assumption

7/28/2026 2:17:07PM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$42,300,110
\$37,548,065 - new improvements**New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	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	15	2025 Market Value	\$1,434,450
EX366	HB366 Exempt	3,262	2025 Market Value	\$190,162
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,664,812

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	814	\$23,446,523
DP	Disability	8	\$157,346
DV2	Disabled Veterans 30% - 49%	2	\$16,100
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$0
DV3	Disabled Veterans 50% - 69%	1	\$5,531
DV4	Disabled Veterans 70% - 100%	19	\$105,136
DVHS	Disabled Veteran Homestead	18	\$1,366,718
DVHSS	Disabled Veteran Homestead Surviving Spouse	3	\$543,700
HS	Homestead	201	\$23,245,897
OV65	Over 65	90	\$3,351,724
OV65S	OV65 Surviving Spouse	15	\$510,600
PARTIAL EXEMPTIONS VALUE LOSS		1,172	\$52,749,275
NEW EXEMPTIONS VALUE LOSS			\$54,414,087

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$54,414,087

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
4,455	\$241,899	\$134,969	\$106,930
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,928	\$224,178	\$134,235	\$89,943

2026 CERTIFIED TOTALS

S02 - GILMER ISD

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,455	\$211,910	\$140,000	\$71,910

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,928	\$203,645	\$140,000	\$63,645

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
5	\$4,218,238	\$3,728,550

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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Jurisdiction:

Gilmer ISD

Number of properties under review as of July 21, 2026:

6

As determined by the appraisal district:

Reasonable estimate of value that
would be assigned to property if
taxpayer's claim is upheld:

Prop ID	Appraised Market Value	Productivity Value, if applicable	Taxable Value	Appraised Market Value	Productivity Value, if applicable	Taxable Value
17141	\$ 60,500	\$ -	\$ 60,500	\$ 60,500	\$ -	\$ 60,500
43750	\$ 3,077,464	\$ -	\$ 2,513,772	\$ 2,795,618	\$ -	\$ 2,295,618
45456	\$ 87,040	\$ -	\$ 87,040	\$ 87,040	\$ -	\$ 87,040
78546	\$ 294,640	\$ -	\$ 294,640	\$ 259,035	\$ -	\$ 144,939
902333	\$ 300,880	\$ -	\$ 70,800	\$ 195,800	\$ -	\$ 70,800
65116044	\$ 337,160	\$ -	\$ 212,160	\$ 337,160	\$ -	\$ 212,160
	\$ 4,157,684		\$ 3,728,550	\$ 3,735,153		\$ 2,871,057

TNT

Line 18A



Tax Assessor-Collector Upshur County
215 N Titus
Gilmer TX 75644
903-843-3085 Fax 903-843-3083

INFORMATION OF EFFECTIVE TAX RATE CALCULATION 2026-2027

ENTITY 902 -- Gilmer ISD

REFUNDS FOR PRIOR YEARS 104,782.25
M&O amount 80,203.39
I&S amount 24,578.86

EXCESS DEBT COLLECTIONS 0

Debt to be collected 2,137,000
(from previous year TNT)

I&S collected 2,098,781 (Upshur Co.) + 317.14 (Camp Co.) = 2,099,098.14
(TC298-D ALL I&S collected 7/1/Prev year to 6/30/Current year)

Collection rate 2025 98.00 %
Collection rate 2024 98.00 %
Collection rate 2023 98.26 %

Anticipated 2026 Rate 98 %

Signed Yuana Howell 7-8-24

2026 CERTIFIED TOTALS

Property Count: 78,496

S02 - GILMER ISD
ARB Approved Totals

Line 17 TNT

7/28/2026

2:16:46PM

Land		Value			
Homesite:		190,181,651			
Non Homesite:		265,250,695			
Ag Market:		347,641,757			
Timber Market:		306,315,608	Total Land	(+)	1,109,389,711
Improvement		Value			
Homesite:		978,424,184			
Non Homesite:		631,463,439	Total Improvements	(+)	1,609,887,623
Non Real		Count	Value		
Personal Property:	1,192		193,917,088		
Mineral Property:	64,166		38,070,618		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					231,987,706
					2,951,265,040
Ag	Non Exempt	Exempt			
Total Productivity Market:	653,955,797	1,568			
Ag Use:	6,331,853	0	Productivity Loss	(-)	638,550,030
Timber Use:	9,073,914	0	Appraised Value	=	2,312,715,010
Productivity Loss:	638,550,030	1,568			
			Homestead Cap	(-)	54,843,072
			23.231 Cap	(-)	18,738,538
			Assessed Value	=	2,239,133,400
			Total Exemptions Amount (Breakdown on Next Page)	(-)	946,417,462
			Net Taxable	=	1,292,715,938

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Tax Rate	0.9300000						
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OV65	1,733,770	563,800	77,170	486,630	6		
Total	1,733,770	563,800	77,170	486,630	6	Transfer Adjustment	(-) 486,630
						Freeze Adjusted Taxable	= 1,187,715,380

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 11,496,874.37 = 1,187,715,380 * (0.9300000 / 100) + 451,121.34

Certified Estimate of Market Value: 2,951,265,040
 Certified Estimate of Taxable Value: 1,292,732,723

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

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J7	CABLE TELEVISION COMPANY	2	0.1300	\$0	\$43,150	\$32,650
J8	OTHER TYPE OF UTILITY	2	5.0632	\$0	\$108,740	\$108,740
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S	SPECIAL INVENTORY TAX	21		\$0	\$3,115,290	\$2,724,150
X	TOTALLY EXEMPT PROPERTY	473	3,139.1519	\$18,450	\$240,936,162	\$0
Totals			134,545.5259	\$42,300,110	\$2,951,265,040	\$1,292,715,939

2026 CERTIFIED TOTALS

Property Count: 78,496

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	16	22.5772	\$0	\$537,010	\$294,515
A1	SINGLE FAMILY RESIDENCE	3,874	4,512.1483	\$14,971,040	\$794,273,583	\$395,983,942
A2	MOBILE HOMES	1,228	1,064.2009	\$1,873,290	\$70,481,831	\$34,382,015
A3	OUT BUILDINGS	3,031	52.1608	\$540,970	\$28,852,669	\$13,930,023
A4	SWIMMING POOLS AND DECKS	153		\$109,800	\$5,004,165	\$3,007,573
B	MULTI FAMILY MORE THAN DUPLEX/	23	12.4480	\$0	\$10,918,958	\$10,211,806
B1	DUPLEXES	75	34.3301	\$2,161,020	\$20,728,949	\$20,093,249
B3	OUTBUILDINGS	5		\$0	\$52,450	\$52,450
C	VACANT PLATTED LOTS AND TRACT	15	10.8742	\$0	\$658,800	\$563,800
C1	VACANT RESIDENTIAL - CITY	360	125.5042	\$0	\$4,255,847	\$4,073,296
C2	VACANT LOTS AND LAND COMMERCIAL	72	54.7798	\$0	\$3,498,840	\$3,241,313
C3	VACANT PLATTED LOTS OR TRACTS	618	273.7522	\$0	\$12,381,956	\$11,206,044
D	D - Real Property Acreage non qualified	5	12.4760	\$0	\$204,450	\$204,450
D1	QUALIFIED OPEN SPACE LAND	1,850	55,127.4256	\$0	\$343,463,311	\$6,207,877
D2	IMPROVEMENTS ON QUALIFIED AG L	517		\$217,700	\$9,622,292	\$9,538,351
D3	D3 - QUALIFIED TIMBER LAND	1,783	54,405.0939	\$0	\$326,111,374	\$24,319,399
D4	D4 - Non Qualified Land	197	1,454.6142	\$0	\$13,263,122	\$12,492,703
E	FARM AND RANCH IMPROVEMENT H	2,011	4,535.2699	\$14,963,300	\$483,247,188	\$256,623,053
E1	DAIRY BARNS ON QUALIFIED LAND	9		\$0	\$83,800	\$82,643
E2	CHICKEN HOUSES ON QUALIFIED L	13		\$0	\$6,886,930	\$6,886,930
E3	HAY BARNS ON QUALIFIED LAND	9		\$0	\$84,090	\$84,090
E4	FARM BLDGS STORAGE ON QUALIF	1,600	6.0000	\$1,031,300	\$28,485,147	\$15,324,927
E5	FARM IMPROVEMENTS/MOBILE HOM	658	934.4494	\$1,320,000	\$25,928,212	\$12,981,090
E6	RURAL LAND NON QUALIFYING	1,566	7,653.3351	\$0	\$72,330,515	\$68,129,293
E7	FARM BUILDINGS NON QUALIFYING	238	2.7480	\$125,960	\$3,399,459	\$2,762,647
E8	SWIMMING POOLS AND DECKS	101		\$339,960	\$4,063,910	\$2,529,328
F1	F1 Commercial Real	582	771.9090	\$2,602,310	\$164,882,341	\$158,202,855
F2	F2 Industrial Real	47	230.1398	\$0	\$22,574,892	\$22,480,812
G1	G1 Oil and Gas	64,120		\$0	\$38,037,933	\$35,237,642
J1	Water Systems	8	1.4526	\$0	\$137,546	\$0
J2	J2 Gas Distribution System	9	26.7606	\$0	\$1,934,380	\$1,809,380
J3	J3 Electric Company	18	32.7090	\$0	\$23,821,650	\$23,121,650
J4	J4 Telephone Company	32	28.1726	\$0	\$11,346,020	\$10,782,445
J5	J5 Railroad	6		\$0	\$16,507,330	\$16,382,330
J6	J6 Pipeline	119		\$0	\$11,391,230	\$9,734,691
J7	J7 Cable Television Company	2	0.1300	\$0	\$43,150	\$32,650
J8	J8 Other Utility Company	2	5.0632	\$0	\$108,740	\$108,740
L1	L1 Commercial Personal	789		\$0	\$45,171,798	\$22,366,415
L2	L2 Industrial Personal	184		\$0	\$75,179,490	\$59,315,161
M	M - Other Tangible Personal	2		\$0	\$5,270	\$4,240
M1	Personal Property Mobile Homes	1		\$0	\$28,320	\$28,320
M3	MOBILE HOMES	634		\$1,964,910	\$25,722,210	\$14,370,615
M4	LEASEHOLD STORAGE BUILDINGS	202		\$60,100	\$1,202,680	\$520,647
O	Developers Residential Inventory	57	15.8494	\$0	\$299,750	\$286,388
S	SPECIAL INVENTORY MOTOR VEHIC	21		\$0	\$3,115,290	\$2,724,150
X	Totally Exempt Property	473	3,139.1519	\$18,450	\$240,936,162	\$0
Totals			134,545.5259	\$42,300,110	\$2,951,265,040	\$1,292,715,938

2026 CERTIFIED TOTALS

Property Count: 5

S02 - GILMER ISD
Under ARB Review Totals

7/28/2026

2:16:46PM

Land		Value			
Homesite:		74,860			
Non Homesite:		628,000			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	702,860
Improvement		Value			
Homesite:		219,780			
Non Homesite:		2,762,638	Total Improvements	(+)	2,982,418
Non Real	Count	Value			
Personal Property:	2	532,960			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	532,960
			Market Value	=	4,218,238
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	4,218,238
Productivity Loss:	0	0			
			Homestead Cap	(-)	35,605
			23.231 Cap	(-)	0
			Assessed Value	=	4,182,633
			Total Exemptions Amount (Breakdown on Next Page)	(-)	390,000
			Net Taxable	=	3,792,633

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 35,271.49 = 3,792,633 * (0.930000 / 100)

Certified Estimate of Market Value:
 Certified Estimate of Taxable Value:

Tax Increment Finance Value:
 Tax Increment Finance Levy:

4,157,684
 3,728,550

0
 0.00

*Used in NET
 30 Report Dec
 2025*

UPSHUR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5

S02 - GILMER ISD
Under ARB Review Totals

7/28/2026

2:17:07PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	2	0	250,000	250,000
HS	1	0	140,000	140,000
Totals		0	390,000	390,000

UPSHUR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5

S02 - GILMER ISD
Under ARB Review Totals

7/28/2026 2:17:07PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	4.9560	\$0	\$294,640	\$119,035
F1	COMMERCIAL REAL PROPERTY	2	1.0770	\$0	\$3,390,638	\$3,390,638
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$532,960	\$282,960
Totals			6.0330	\$0	\$4,218,238	\$3,792,633

UPSHUR County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 5

S02 - GILMER ISD
Under ARB Review Totals

7/28/2026 2:17:07PM

CAD State Category Breakdown

State Code Description		Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	1	4.9560	\$0	\$289,270	\$116,866
A3	OUT BUILDINGS	1		\$0	\$5,370	\$2,169
F1	F1 Commercial Real	2	1.0770	\$0	\$3,390,638	\$3,390,638
L1	L1 Commercial Personal	2		\$0	\$532,960	\$282,960
Totals			6.0330	\$0	\$4,218,238	\$3,792,633

Camp Central Appraisal District

(903) 856-6538

143 Qultman Street
Pittsburg, TX 75686
www.campcad.org

j.tinsley@campcad.org

CERTIFICATION OF 2026 APPRAISAL ROLL

July 21, 2026

GILMER ISD

1. Market Value: \$1,551,029
2. Appraised value: \$186,271
3. Taxable Value before Freeze: \$0
4. Taxable value of homesteads with over 65 tax freeze/disabled tax freeze before 1/1/2026: \$0
5. Taxable Value: \$153,633
6. Total value of new improvements and new personal property located in new improvements: \$0
7. Taxable value lost because property first qualified for agricultural appraisal in 2026: \$0
8. Taxable value of property qualifying for exemption for first time: \$0
9. Taxable value lost because property qualified for Pollution Control exemption: \$0
10. Amount of frozen taxes: \$0
11. Average market value of homesteads: \$0
12. Average taxable value of homesteads: \$0
13. Appraisal District's taxable value of property under protest: Before Freeze \$0

CAMP County

2026 CERTIFIED TOTALS

As of Certification

Property Count: 6

31 - GILMER ISD (CAMP COUNTY)

Grand Totals

7/21/2026

5:15:40PM

Land		Value			
Homesite:		0			
Non Homesite:		5,275			
Ag Market:		85,000			
Timber Market:		1,340,058	Total Land	(+)	1,430,333
Improvement		Value			
Homesite:		0			
Non Homesite:		88,058	Total Improvements	(+)	88,058
Non Real	Count	Value			
Personal Property:	2	32,638			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	32,638
			Market Value	=	1,551,029
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,425,058	0			
Ag Use:	1,816	0	Productivity Loss	(-)	1,364,758
Timber Use:	58,484	0	Appraised Value	=	186,271
Productivity Loss:	1,364,758	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	186,271
			Total Exemptions Amount (Breakdown on Next Page)	(-)	32,638
			Net Taxable	=	153,633

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

1,428.79 = 153,633 * (0.930000 / 100)

Certified Estimate of Market Value: 1,551,029

Certified Estimate of Taxable Value: 153,633

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

CAMP County

2026 CERTIFIED TOTALS

As of Certification

31 - GILMER ISD (CAMP COUNTY)

Property Count: 6

Grand Totals

7/21/2026

5:15:41PM

Exemption Breakdown

Exemption	Count	Local	State	Total
145D1	2	0	32,638	32,638
Totals		0	32,638	32,638

CAMP County

2026 CERTIFIED TOTALS

As of Certification

31 - GILMER ISD (CAMP COUNTY)

Property Count: 6

Grand Totals

7/17/2026

6:39:44PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
D1	QUALIFIED AGRICULTURAL LAND	4	278.2000	\$0	\$1,425,058	\$60,300
E1	REAL, FARM/RANCH, HOUSE	1	0.3000	\$0	\$93,333	\$93,333
J3	ELECTRIC COMPANIES AND ELECTR	2		\$0	\$32,638	\$0
Totals			278.5000	\$0	\$1,551,029	\$153,633

CAMP County

2026 CERTIFIED TOTALS

As of Certification

31 - GILMER ISD (CAMP COUNTY)

Property Count: 6

Effective Rate Assumption

7/17/2026

6:39:44PM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$0
\$0

(4)

New Exemptions

Exemption	Description	Count
-----------	-------------	-------

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
-----------	-------------	-------	------------------

PARTIAL EXEMPTIONS VALUE LOSS**NEW EXEMPTIONS VALUE LOSS**

\$0 (8)

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS**TOTAL EXEMPTIONS VALUE LOSS**

\$0

New Ag / Timber Exemptions

(7)

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
------------------------	----------------	----------------------	-----------------

Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
------------------------	---------------	---------------------	----------------

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
-------------------------------	--------------------	------------------

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
---------------------------------	--------------------	-------------------------

Camp Central Appraisal District

143 Quitman Street
Pittsburg, TX 75686

Ph: (903) 856-6538/Fax: (903) 856-6544

j.tinsley@campcad.org

Jan Tinsley, Chief Appraiser

July 21, 2026

Taxing Entity;

Please find attached the 2026 Certification.

I will begin calculating tax rates as soon as possible. I will send a Request for Information to be used in compliance with SB 1023 requiring a hyperlink to a document that evidences the accuracy of each entry in the tax rate calculation forms/worksheets.. Please complete the request as soon as possible and return it to me at j.tinsley@campcad.org

Please remember, I will need to know your Proposed Rate by August 1st, or as soon as possible in order to get all the rates posted to the database website.

We are no longer required to mail postcards by August 7th. We are now required to publish a notice in the paper and on CAD and ENTITY's website by August 7th. I've attached a copy for you to use to post.

The notice meets the legislative requirement of supplying information concerning the database website maintained by the Comptroller's Office: Texas.gov/propertytax

If I do not calculate your entity's tax rate, please remember to send copies of your calculation worksheets so I can post the information to the database website and upload a copy of worksheets as required. The website will be updated as I receive information or complete rate calculations.

Upon completion of the EARS Submission, I will forward the Tax Deferral Listing & Top 10 Taxpayer Report to you.

Please contact me with any questions or concerns.

Sincerely,

Jan Tinsley

Jan Tinsley, RPA RTA CTA CCA
Chief Appraiser

CAMP CENTRAL APPRAISAL DISTRICT

(903) 856-6538

143 Quitman St.
Pittsburg, TX 75686
www.campcad.org

j.tinsley@campcad.org

CERTIFICATION OF 2026 APPRAISAL ROLL VALUES

Gilmer ISD

*"I, Jan Tinsley, Chief Appraiser for Camp Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll values of Camp Central Appraisal District which induces property taxable by **Gilmer ISD** and constitutes the appraisal roll for the 2026 appraisal year."*

Chief Appraiser

Date

Received by:

Date

2025 CERTIFIED TOTALS

Property Count: 75,566

S02 - GILMER ISD
Grand Totals

7/24/2026 11:09:21AM

Land		Value			
Homesite:		177,204,149			
Non Homesite:		259,699,411			
Ag Market:		360,550,271			
Timber Market:		308,655,508	Total Land	(+)	1,106,109,339
Improvement		Value			
Homesite:		966,803,076			
Non Homesite:		636,659,844	Total Improvements	(+)	1,603,462,920
Non Real		Count	Value		
Personal Property:	1,179		185,981,609		
Mineral Property:	61,306		22,264,789		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	208,246,398
					2,917,818,657
Ag	Non Exempt	Exempt			
Total Productivity Market:	669,125,440	80,339			
Ag Use:	6,116,366	460	Productivity Loss	(-)	654,356,521
Timber Use:	8,652,553	1,050	Appraised Value	=	2,263,462,136
Productivity Loss:	654,356,521	78,829	Homestead Cap	(-)	95,861,542
			23.231 Cap	(-)	24,475,150
			Assessed Value	=	2,143,125,444
			Total Exemptions Amount (Breakdown on Next Page)	(-)	902,071,160
			Net Taxable	=	1,241,054,284

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	31,547,793	4,947,153	18,256.13	23,217.87	226		
DPS	1,616,938	347,657	0.00	0.00	12		
OV65	378,660,444	86,922,850	379,255.76	429,491.68	1,859		
Total	411,825,175	92,217,660	397,511.89	452,709.55	2,097	Freeze Taxable	(-) 92,217,660
Tax Rate	0.9300000						
						Freeze Adjusted Taxable	= 1,148,836,624

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 11,081,692.49 = 1,148,836,624 * (0.9300000 / 100) + 397,511.89

Certified Estimate of Market Value: 2,917,744,957
 Certified Estimate of Taxable Value: 1,240,783,812

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

2025 CERTIFIED TOTALS

Property Count: 75,566

S02 - GILMER ISD
Grand Totals

7/24/2026

11:09:57AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	248	0	4,456,363	4,456,363
DPS	13	0	191,905	191,905
DV1	17	0	88,320	88,320
DV2	14	0	89,036	89,036
DV2S	1	0	7,500	7,500
DV3	31	0	242,858	242,858
DV4	178	0	1,029,204	1,029,204
DV4S	16	0	60,000	60,000
DVHS	135	0	17,691,155	17,691,155
DVHSS	13	0	1,311,041	1,311,041
EX-XG	12	0	4,015,446	4,015,446
EX-XN	15	0	3,817,780	3,817,780
EX-XR	17	0	941,040	941,040
EX-XU	9	0	3,041,313	3,041,313
EX-XV	432	0	229,648,288	229,648,288
EX-XV (Prorated)	1	0	16,356	16,356
EX366	12,566	0	574,362	574,362
HS	4,667	0	554,042,812	554,042,812
OV65	1,758	5,296,043	57,812,288	63,108,331
OV65S	253	679,809	8,475,475	9,155,284
PC	3	8,542,766	0	8,542,766
Totals		14,518,618	887,552,542	902,071,160 ✓

Home Stead

HS

DVHS

DVHSS

FD HS

Disabled Veterans

DV1

DV2

DV2S

DV3

DV4

DV4S

HB 366

EX-XG

EX-XN

EX-XR

EX-XU

EX-XV

EX-XV (Prorated)

EX 366

2025 CERTIFIED TOTALS

Property Count: 75,566

S02 - GILMER ISD
Grand Totals

7/24/2026 11:09:57AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,969	5,609.4727	\$29,302,795	\$888,475,782	\$412,665,532
B	MULTIFAMILY RESIDENCE	90	41.8995	\$1,989,270	\$29,858,643	\$28,085,265
C1	VACANT LOTS AND LAND TRACTS	1,074	474.9662	\$2,860	\$20,779,424	\$19,095,629
D1	QUALIFIED OPEN-SPACE LAND	3,202	107,547.6611	\$0	\$669,125,440	\$14,691,158
D2	IMPROVEMENTS ON QUALIFIED OP	543		\$2,892,250	\$17,055,333	\$16,958,225
E	RURAL LAND, NON QUALIFIED OPE	3,912	16,557.6588	\$23,657,311	\$629,224,092	\$363,180,887
F1	COMMERCIAL REAL PROPERTY	564	769.4713	\$4,437,650	\$165,642,984	\$156,165,006
F2	INDUSTRIAL AND MANUFACTURIN	48	230.6228	\$77,970	\$23,628,420	\$23,528,852
G1	OIL AND GAS	48,859		\$0	\$21,712,609	\$19,990,720
J1	WATER SYSTEMS	4		\$0	\$124,430	\$124,430
J2	GAS DISTRIBUTION SYSTEM	9	26.7606	\$0	\$1,810,580	\$1,810,580
J3	ELECTRIC COMPANY (INCLUDING C	18	32.7090	\$0	\$21,860,620	\$21,860,620
J4	TELEPHONE COMPANY (INCLUDI	31	28.1726	\$0	\$12,676,220	\$12,585,622
J5	RAILROAD	6		\$0	\$16,193,090	\$16,193,090
J6	PIPELAND COMPANY	115		\$0	\$9,438,290	\$9,438,290
J7	CABLE TELEVISION COMPANY	2	0.1300	\$0	\$35,560	\$35,560
J8	OTHER TYPE OF UTILITY	2	5.0632	\$0	\$105,730	\$105,730
L1	COMMERCIAL PERSONAL PROPE	620		\$0	\$44,297,386	\$44,297,386
L2	INDUSTRIAL AND MANUFACTURIN	171		\$0	\$71,560,550	\$63,017,784
M1	TANGIBLE OTHER PERSONAL, MOB	630		\$3,875,790	\$26,852,867	\$13,874,535
O	RESIDENTIAL INVENTORY	85	61.2274	\$0	\$576,560	\$557,597
S	SPECIAL INVENTORY TAX	22		\$0	\$2,767,980	\$2,767,980
X	TOTALLY EXEMPT PROPERTY	13,052	3,170.6756	\$1,839,623	\$244,016,067	\$23,806
Totals			134,556.4908	\$68,075,519	\$2,917,818,657	\$1,241,054,284

2025 CERTIFIED TOTALS

S02 - GILMER ISD

Property Count: 75,566

Grand Totals

7/24/2026 11:09:57AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	14	21.8242	\$0	\$494,540	\$257,529
A1	SINGLE FAMILY RESIDENCE	3,822	4,477.1274	\$20,344,820	\$782,900,639	\$363,450,320
A2	MOBILE HOMES	1,202	1,053.9323	\$4,884,235	\$71,154,287	\$33,013,166
A3	OUT BUILDINGS	3,017	56.5888	\$3,179,900	\$28,961,424	\$13,165,543
A4	SWIMMING POOLS AND DECKS	155		\$893,840	\$4,964,892	\$2,778,976
B	MULTI FAMILY MORE THAN DUPLEX/	22	11.2548	\$228,870	\$11,087,981	\$9,922,458
B1	DUPLEXES	69	30.6447	\$1,718,070	\$18,717,602	\$18,148,917
B3	OUTBUILDINGS	5		\$42,330	\$53,060	\$13,890
C	VACANT PLATTED LOTS AND TRACT	15	10.8742	\$0	\$548,880	\$548,880
C1	VACANT RESIDENTIAL - CITY	354	126.0298	\$0	\$4,663,737	\$3,887,096
C2	VACANT LOTS AND LAND COMMERCIAL	72	51.4398	\$0	\$3,220,400	\$3,210,491
C3	VACANT PLATTED LOTS OR TRACTS	633	286.6224	\$2,860	\$12,346,407	\$11,449,162
D	D - Real Property Acreage non qualified	4	12.4760	\$0	\$187,860	\$187,860
D1	QUALIFIED OPEN SPACE LAND	1,812	54,600.9817	\$0	\$353,372,575	\$5,995,704
D2	IMPROVEMENTS ON QUALIFIED AGRICULTURAL	514		\$1,332,950	\$9,742,353	\$9,646,312
D3	D3 - QUALIFIED TIMBER LAND	1,788	54,307.8119	\$20,250	\$327,623,807	\$20,993,202
D4	D4 - Non Qualified Land	177	1,404.6207	\$0	\$11,832,792	\$11,135,660
E	FARM AND RANCH IMPROVEMENT HOMES	1,950	4,349.4576	\$16,642,830	\$470,150,867	\$236,071,508
E1	DAIRY BARNS ON QUALIFIED LAND	10		\$251,190	\$334,990	\$333,923
E2	CHICKEN HOUSES ON QUALIFIED LAND	13		\$1,308,110	\$6,891,250	\$6,891,250
E3	HAY BARNS ON QUALIFIED LAND	9		\$0	\$86,740	\$86,740
E4	FARM BLDGS STORAGE ON QUALIFIED LAND	1,578	5.0000	\$3,023,510	\$27,857,990	\$14,372,890
E5	FARM IMPROVEMENTS/MOBILE HOMES	630	903.8499	\$2,150,761	\$24,510,678	\$11,781,958
E6	RURAL LAND NON QUALIFYING	1,638	8,515.5541	\$5,700	\$75,363,097	\$71,961,059
E7	FARM BUILDINGS NON QUALIFYING	238	5.5680	\$1,160,670	\$3,633,148	\$3,026,837
E8	SWIMMING POOLS AND DECKS	95		\$653,590	\$3,816,718	\$2,345,372
F1	F1 Commercial Real	564	769.4713	\$4,437,650	\$165,642,984	\$156,165,006
F2	F2 Industrial Real	48	230.6228	\$77,970	\$23,628,420	\$23,528,852
G1	G1 Oil and Gas	48,859		\$0	\$21,712,609	\$19,990,720
J1	Water Systems	4		\$0	\$124,430	\$124,430
J2	J2 Gas Distribution System	9	26.7606	\$0	\$1,810,580	\$1,810,580
J3	J3 Electric Company	18	32.7090	\$0	\$21,860,620	\$21,860,620
J4	J4 Telephone Company	31	28.1726	\$0	\$12,676,220	\$12,585,622
J5	J5 Railroad	6		\$0	\$16,193,090	\$16,193,090
J6	J6 Pipeline	115		\$0	\$9,438,290	\$9,438,290
J7	J7 Cable Television Company	2	0.1300	\$0	\$35,560	\$35,560
J8	J8 Other Utility Company	2	5.0632	\$0	\$105,730	\$105,730
L1	L1 Commercial Personal	620		\$0	\$44,297,386	\$44,297,386
L2	L2 Industrial Personal	171		\$0	\$71,560,550	\$63,017,784
M	M - Other Tangible Personal	2		\$9,350	\$9,350	\$7,570
M1	Personal Property Mobile Homes	2		\$103,000	\$213,160	\$213,160
M3	MOBILE HOMES	615		\$3,561,690	\$25,410,752	\$13,145,217
M4	LEASEHOLD STORAGE BUILDINGS	202		\$201,750	\$1,219,605	\$508,588
O	Developers Residential Inventory	85	61.2274	\$0	\$576,560	\$557,597
S	SPECIAL INVENTORY MOTOR VEHICLES	22		\$0	\$2,767,980	\$2,767,980
X	Totally Exempt Property	13,052	3,170.6756	\$1,839,623	\$244,016,067	\$23,806
	Totals		134,556.4908	\$68,075,519	\$2,917,818,657	\$1,241,054,291

2025 CERTIFIED TOTALS

Property Count: 75,566

S02 - GILMER ISD
Effective Rate Assumption

7/24/2026 11:09:57AM

New Value

TOTAL NEW VALUE MARKET:	\$68,075,519
TOTAL NEW VALUE TAXABLE:	\$56,658,663

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	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	14	2024 Market Value	\$1,633,370
EX366	HB366 Exempt	9,436	2024 Market Value	\$681,728
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,362,648

Exemption	Description	Count	Exemption Amount
DP	Disability	22	\$408,666
DV1	Disabled Veterans 10% - 29%	2	\$10,000
DV2	Disabled Veterans 30% - 49%	4	\$22,500
DV3	Disabled Veterans 50% - 69%	6	\$42,000
DV4	Disabled Veterans 70% - 100%	24	\$188,300
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	\$12,000
DVHS	Disabled Veteran Homestead	30	\$3,242,086
DVHSS	Disabled Veteran Homestead Surviving Spouse	2	\$220,050
HS	Homestead	253	\$27,328,984
OV65	Over 65	136	\$5,211,088
OV65S	OV65 Surviving Spouse	26	\$1,035,742
PARTIAL EXEMPTIONS VALUE LOSS		506	\$37,721,416
NEW EXEMPTIONS VALUE LOSS			\$40,084,064

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
DP	Disability	83	\$3,136,902
DPS	DISABLED Surviving Spouse	5	\$151,535
HS	Homestead	3,422	\$125,107,142
OV65	Over 65	960	\$38,872,337
OV65S	OV65 Surviving Spouse	127	\$5,000,962
INCREASED EXEMPTIONS VALUE LOSS		4,597	\$172,268,878

TOTAL EXEMPTIONS VALUE LOSS	\$212,352,942
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New Ag / Timber Exemptions**New Annexations****New Deannexations**

Count	Market Value	Taxable Value
3	\$61,920	\$61,920

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,485	\$241,505	\$142,200	\$99,305

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,959	\$224,470	\$141,887	\$82,583

2025 CERTIFIED TOTALS**S02 - GILMER ISD****Median Homestead Value****Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,485	\$214,650	\$140,000	\$74,650

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,959	\$204,660	\$140,000	\$64,660

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$610,780	\$340,308

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value
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2025 CERTIFIED TOTALS

Property Count: 75,565

S02 - GILMER ISD
ARB Approved Totals

7/24/2026 11:09:21AM

Land		Value			
Homesite:		177,183,449			
Non Homesite:		259,699,411			
Ag Market:		360,550,271			
Timber Market:		308,655,508	Total Land	(+)	1,106,088,639
Improvement		Value			
Homesite:		966,212,996			
Non Homesite:		636,659,844	Total Improvements	(+)	1,602,872,840
Non Real		Count	Value		
Personal Property:	1,179		185,981,609		
Mineral Property:	61,306		22,264,789		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					208,246,398
					2,917,207,877
Ag	Non Exempt	Exempt			
Total Productivity Market:	669,125,440	80,339			
Ag Use:	6,116,366	460	Productivity Loss	(-)	654,356,521
Timber Use:	8,652,553	1,050	Appraised Value	=	2,262,851,356
Productivity Loss:	654,356,521	78,829			
			Homestead Cap	(-)	95,861,542
			23.231 Cap	(-)	24,475,150
			Assessed Value	=	2,142,514,664
			Total Exemptions Amount (Breakdown on Next Page)	(-)	902,071,160
			Net Taxable	=	1,240,443,504

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	31,547,793	4,947,153	18,256.13	23,217.87	226		
DPS	1,616,938	347,657	0.00	0.00	12		
OV65	378,660,444	86,922,850	379,255.76	429,491.68	1,859		
Total	411,825,175	92,217,660	397,511.89	452,709.55	2,097	Freeze Taxable	(-)
Tax Rate	0.9300000						
						Freeze Adjusted Taxable	=
							1,148,225,844

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 11,076,012.24 = 1,148,225,844 * (0.9300000 / 100) + 397,511.89

Certified Estimate of Market Value: 2,917,207,877
 Certified Estimate of Taxable Value: 1,240,443,504

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

2025 CERTIFIED TOTALS

Property Count: 75,565

S02 - GILMER ISD
ARB Approved Totals

7/24/2026

11:09:57AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	248	0	4,456,363	4,456,363
DPS	13	0	191,905	191,905
DV1	17	0	88,320	88,320
DV2	14	0	89,036	89,036
DV2S	1	0	7,500	7,500
DV3	31	0	242,858	242,858
DV4	178	0	1,029,204	1,029,204
DV4S	16	0	60,000	60,000
DVHS	135	0	17,691,155	17,691,155
DVHSS	13	0	1,311,041	1,311,041
EX-XG	12	0	4,015,446	4,015,446
EX-XN	15	0	3,817,780	3,817,780
EX-XR	17	0	941,040	941,040
EX-XU	9	0	3,041,313	3,041,313
EX-XV	432	0	229,648,288	229,648,288
EX-XV (Prorated)	1	0	16,356	16,356
EX366	12,566	0	574,362	574,362
HS	4,667	0	554,042,812	554,042,812
OV65	1,758	5,296,043	57,812,288	63,108,331
OV65S	253	679,809	8,475,475	9,155,284
PC	3	8,542,766	0	8,542,766
Totals		14,518,618	887,552,542	902,071,160

2025 CERTIFIED TOTALS

Property Count: 75,565

S02 - GILMER ISD
ARB Approved Totals

7/24/2026 11:09:57AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,968	5,607.9277	\$29,302,795	\$887,865,002	\$412,054,752
B	MULTIFAMILY RESIDENCE	90	41.8995	\$1,989,270	\$29,858,643	\$28,085,265
C1	VACANT LOTS AND LAND TRACTS	1,074	474.9662	\$2,860	\$20,779,424	\$19,095,629
D1	QUALIFIED OPEN-SPACE LAND	3,202	107,547.6611	\$0	\$669,125,440	\$14,691,158
D2	IMPROVEMENTS ON QUALIFIED OP	543		\$2,892,250	\$17,055,333	\$16,958,225
E	RURAL LAND, NON QUALIFIED OPE	3,912	16,557.6588	\$23,657,311	\$629,224,092	\$363,180,887
F1	COMMERCIAL REAL PROPERTY	564	769.4713	\$4,437,650	\$165,642,984	\$156,165,006
F2	INDUSTRIAL AND MANUFACTURIN	48	230.6228	\$77,970	\$23,628,420	\$23,528,852
G1	OIL AND GAS	48,859		\$0	\$21,712,609	\$19,990,720
J1	WATER SYSTEMS	4		\$0	\$124,430	\$124,430
J2	GAS DISTRIBUTION SYSTEM	9	26.7606	\$0	\$1,810,580	\$1,810,580
J3	ELECTRIC COMPANY (INCLUDING C	18	32.7090	\$0	\$21,860,620	\$21,860,620
J4	TELEPHONE COMPANY (INCLUDI	31	28.1726	\$0	\$12,676,220	\$12,585,622
J5	RAILROAD	6		\$0	\$16,193,090	\$16,193,090
J6	PIPELAND COMPANY	115		\$0	\$9,438,290	\$9,438,290
J7	CABLE TELEVISION COMPANY	2	0.1300	\$0	\$35,560	\$35,560
J8	OTHER TYPE OF UTILITY	2	5.0632	\$0	\$105,730	\$105,730
L1	COMMERCIAL PERSONAL PROPE	620		\$0	\$44,297,386	\$44,297,386
L2	INDUSTRIAL AND MANUFACTURIN	171		\$0	\$71,560,550	\$63,017,784
M1	TANGIBLE OTHER PERSONAL, MOB	630		\$3,875,790	\$26,852,867	\$13,874,535
O	RESIDENTIAL INVENTORY	85	61.2274	\$0	\$576,560	\$557,597
S	SPECIAL INVENTORY TAX	22		\$0	\$2,767,980	\$2,767,980
X	TOTALLY EXEMPT PROPERTY	13,052	3,170.6756	\$1,839,623	\$244,016,067	\$23,806
	Totals		134,554.9458	\$68,075,519	\$2,917,207,877	\$1,240,443,504

2025 CERTIFIED TOTALS

Property Count: 75,565

S02 - GILMER ISD
ARB Approved Totals

7/24/2026 11:09:57AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Real Residential - Land	14	21.8242	\$0	\$494,540	\$257,529
A1	SINGLE FAMILY RESIDENCE	3,821	4,475.5824	\$20,344,820	\$782,289,859	\$362,839,540
A2	MOBILE HOMES	1,202	1,053.9323	\$4,884,235	\$71,154,287	\$33,013,166
A3	OUT BUILDINGS	3,017	56.5888	\$3,179,900	\$28,961,424	\$13,165,543
A4	SWIMMING POOLS AND DECKS	155		\$893,840	\$4,964,892	\$2,778,976
B	MULTI FAMILY MORE THAN DUPLEX/	22	11.2548	\$228,870	\$11,087,981	\$9,922,458
B1	DUPLEXES	69	30.6447	\$1,718,070	\$18,717,602	\$18,148,917
B3	OUTBUILDINGS	5		\$42,330	\$53,060	\$13,890
C	VACANT PLATTED LOTS AND TRACT	15	10.8742	\$0	\$548,880	\$548,880
C1	VACANT RESIDENTIAL - CITY	354	126.0298	\$0	\$4,663,737	\$3,887,096
C2	VACANT LOTS AND LAND COMMERCIAL	72	51.4398	\$0	\$3,220,400	\$3,210,491
C3	VACANT PLATTED LOTS OR TRACTS	633	286.6224	\$2,860	\$12,346,407	\$11,449,162
D	D - Real Property Acreage non qualified	4	12.4760	\$0	\$187,860	\$187,860
D1	QUALIFIED OPEN SPACE LAND	1,812	54,600.9817	\$0	\$353,372,575	\$5,995,704
D2	IMPROVEMENTS ON QUALIFIED AGRICULTURAL LAND	514		\$1,332,950	\$9,742,353	\$9,646,312
D3	D3 - QUALIFIED TIMBER LAND	1,788	54,307.8119	\$20,250	\$327,623,807	\$20,993,202
D4	D4 - Non Qualified Land	177	1,404.6207	\$0	\$11,832,792	\$11,135,660
E	FARM AND RANCH IMPROVEMENT HOMES	1,950	4,349.4576	\$16,642,830	\$470,150,867	\$236,071,508
E1	DAIRY BARN ON QUALIFIED LAND	10		\$251,190	\$334,990	\$333,923
E2	CHICKEN HOUSES ON QUALIFIED LAND	13		\$1,308,110	\$6,891,250	\$6,891,250
E3	HAY BARN ON QUALIFIED LAND	9		\$0	\$86,740	\$86,740
E4	FARM BLDGS STORAGE ON QUALIFIED LAND	1,578	5.0000	\$3,023,510	\$27,857,990	\$14,372,890
E5	FARM IMPROVEMENTS/MOBILE HOMES	630	903.8499	\$2,150,761	\$24,510,678	\$11,781,958
E6	RURAL LAND NON QUALIFYING	1,638	8,515.5541	\$5,700	\$75,363,097	\$71,961,059
E7	FARM BUILDINGS NON QUALIFYING	238	5.5680	\$1,160,670	\$3,633,148	\$3,026,837
E8	SWIMMING POOLS AND DECKS	95		\$653,590	\$3,816,718	\$2,345,372
F1	F1 Commercial Real	564	769.4713	\$4,437,650	\$165,642,984	\$156,165,006
F2	F2 Industrial Real	48	230.6228	\$77,970	\$23,628,420	\$23,528,852
G1	G1 Oil and Gas	48,859		\$0	\$21,712,609	\$19,990,720
J1	Water Systems	4		\$0	\$124,430	\$124,430
J2	J2 Gas Distribution System	9	26.7606	\$0	\$1,810,580	\$1,810,580
J3	J3 Electric Company	18	32.7090	\$0	\$21,860,620	\$21,860,620
J4	J4 Telephone Company	31	28.1726	\$0	\$12,676,220	\$12,585,622
J5	J5 Railroad	6		\$0	\$16,193,090	\$16,193,090
J6	J6 Pipeline	115		\$0	\$9,438,290	\$9,438,290
J7	J7 Cable Television Company	2	0.1300	\$0	\$35,560	\$35,560
J8	J8 Other Utility Company	2	5.0632	\$0	\$105,730	\$105,730
L1	L1 Commercial Personal	620		\$0	\$44,297,386	\$44,297,386
L2	L2 Industrial Personal	171		\$0	\$71,560,550	\$63,017,784
M	M - Other Tangible Personal	2		\$9,350	\$9,350	\$7,570
M1	Personal Property Mobile Homes	2		\$103,000	\$213,160	\$213,160
M3	MOBILE HOMES	615		\$3,561,690	\$25,410,752	\$13,145,217
M4	LEASEHOLD STORAGE BUILDINGS	202		\$201,750	\$1,219,605	\$508,588
O	Developers Residential Inventory	85	61.2274	\$0	\$576,560	\$557,597
S	SPECIAL INVENTORY MOTOR VEHICLES	22		\$0	\$2,767,980	\$2,767,980
X	Totally Exempt Property	13,052	3,170.6756	\$1,839,623	\$244,016,067	\$23,806
	Totals		134,554.9458	\$68,075,519	\$2,917,207,877	\$1,240,443,511

2025 CERTIFIED TOTALS

Property Count: 1

S02 - GILMER ISD
Under ARB Review Totals

7/24/2026 11:09:21AM

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)
 5,680.25 = 610,780 * (0.930000 / 100)

Certified Estimate of Market Value:	537,080
Certified Estimate of Taxable Value:	340,308
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2025 CERTIFIED TOTALS
S02 - GILMER ISD

Exemption Breakdown

Exemption	Count	Local	State	Total
	Totals			

UPSHUR County

2025 CERTIFIED TOTALS

As of Supplement 32,767

Property Count: 1

S02 - GILMER ISD
Under ARB Review Totals

7/24/2026 11:09:57AM

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

UPSHUR County

2025 CERTIFIED TOTALS

As of Supplement 32,767

Property Count: 1

S02 - GILMER ISD
Under ARB Review Totals

7/24/2026 11:09:57AM

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