

Smith County Appraisal District 2015 Annual Report

Introduction

Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission

Our mission is to provide uniform, fair and equitable appraisals of all real and personal property and to provide information and assistance to the public in a professional and courteous manner.

This will be accomplished by administering the laws under the property tax system and operating under the standards of:

- *The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)*
- *The International Association of Assessing Officers (IAAO)*
- *The Uniform Standards of Professional Appraisal Practice (USPAP)*

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities include the following:

- *Establish the district's office*
- *Appoint the Chief Appraiser*
- *Approve the district's budget annually*
- *Contract for necessary services*
- *Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board*
- *Approve contracts with appraisal firms to perform appraisal services for the district*
- *Other statutory duties*

To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment. Members of the Board of Directors will serve two-year terms beginning in January of even-numbered years.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The Chief Appraiser must be certified (or actively working toward certification) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the local administrative district judge of Smith County. To serve on the ARB, an individual must be a resident of the appraisal district and must have resided in the district for at least two years. The Smith County Appraisal Review Board (ARB) is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the Chief Appraiser to aid him in determining typical practices and standards for agricultural activities in the district.

Taxing Jurisdictions

The Smith County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions within Smith County.

- *Smith County*
- *City of Arp*
- *City of Bullard*
- *City of Lindale*
- *City of Overton*
- *City of Troup*
- *City of Tyler*
- *City of Whitehouse*
- *City of Winona*
- *Arp ISD*
- *Bullard ISD*
- *Chapel Hill ISD*
- *Gladewater ISD*
- *Lindale ISD*
- *Troup ISD*
- *Tyler ISD*
- *Van ISD*
- *Whitehouse ISD*
- *Winona ISD*
- *Kilgore College*
- *Tyler Junior College*
- *Smith County Emergency Services District #1*
- *Smith County Emergency Services District #2*
- *Smith County MUD #1*

Legislative Changes

Smith County Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, SCAD responds in a timely manner updating records, forms and/or procedures.

Property Types Appraised

The following represents a summary of property types appraised by the district for 2015:

PTAD Classifications	Property Type	Parcel Count	Market Value
A	Single Family Homes	62,104	\$8,211,969,870
B	Multi Family Homes	2,100	\$704,703,096
C	Vacant Land (< 5 acres)	19,028	\$346,925,076
D1 & D2	Vacant Land (>5 acres)	15,020	\$1,796,733,221
E	Farm/Ranch Improvements	12,200	\$1,206,393,379
F1	Commercial Real Property	5,148	\$2,560,142,257
F2	Industrial Real Property	133	\$320,493,986
G	Oil/Gas/Minerals	39,082	\$241,075,496
J	Utilities	831	\$423,669,034
L1	Commercial Personal Property	7,175	\$1,168,009,773
L2	Industrial Personal Property	142	\$542,623,178
M1	Manufactured Homes	4,144	\$82,342,797
O	Inventory	5,300	\$40,342,651
S	Dealer's Special Inventory	196	\$73,850,595
X	Exempt Property	3,164	\$1,895,373,943

* 7/15/15 certified values

Appraisal Operation Summary

The district conducted a ratio study to validate the accuracy of its mass appraisal system with the following overall statistical results:

2015 Ratio Study Results							
ISD	COUNT	MEAN	MEDIAN	WT. MEAN	STD DEV	PRD	COD
AR	46	0.983	0.997	0.991	0.104	0.992	0.073
BU	129	0.995	0.992	0.994	0.108	1.001	0.078
CH	153	0.983	0.982	0.990	0.117	0.993	0.083
GL	4	1.004	1.002	1.009	0.071	0.995	0.044
LI	331	0.977	0.987	0.971	0.102	1.006	0.076
TR	17	1.011	0.998	0.961	0.125	1.053	0.088
TY	1246	0.976	0.987	0.971	0.104	1.005	0.074
VA	17	0.987	0.989	0.985	0.069	1.001	0.044
WH	358	0.982	0.987	0.981	0.085	1.001	0.059
WI	23	1.036	1.015	1.060	0.125	0.977	0.092
Overall	2324	0.980	0.987	0.977	0.102	1.003	0.073

*Outliers trimmed using the inner quartile range x3.0

Based upon the Mass Appraisal Standards adopted by the International Association of Assessing Officers, the above statistics indicate the district's mass appraisal system is accurately and uniformly appraising property.

Property Discovery

- *Visual field inspections*
- *Aerial photography*
- *Homestead/Agricultural applications*
- *City building permits*
- *Direct notification from property owners*
- *Local real estate professionals*
- *Contractors, developers and sales professionals of new subdivisions*
- *Recorded instruments from courthouse and other local government*
- *Building plans*
- *Utility companies*
- *Mechanic's liens, Deeds of Trust and Legal News*
- *Texas Department of Housing & Community Affairs reports (Manufactured Homes)*
- *TXDOT moving permits for Manufactured Homes*
- *Sales questionnaires and Fee Appraisals*
- *Newspapers, Sales Brochures and Magazines*
- *Telephone directories*

Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

Jurisdiction	Percent	General	Over 65	Disability	100% Disabled Veteran
<i>County</i>					
Smith County		None	\$25,000	None	100%
<i>City</i>					
Arp		None	\$3,000	None	100%
Bullard		None	\$3,000	None	100%
Lindale		None	\$3,500	None	100%
Overton		None	\$6,000	None	100%
Troup		None	\$5,000	None	100%
Tyler		10% or no less than \$5000	\$6,000	None	100%
Whitehouse		None	\$3,000	None	100%
Winona		None	None	None	100%
<i>Schools</i>					
Arp	20% or no less than \$5000 plus	\$25,000	\$10,000	\$10,000	100%
Bullard		\$25,000	\$10,000	\$10,000	100%
Chapel Hill		\$25,000	\$10,000	\$10,000	100%
Gladewater	20% or no less than \$5000 plus	\$25,000	\$16,000	\$10,000	100%
Lindale		\$25,000	\$10,000	\$10,000	100%
Troup		\$25,000	\$15,000	\$10,000	100%
Tyler		\$25,000	\$10,000	\$10,000	100%
Van	20% or no less than \$5000 plus	\$25,000	\$10,000	\$10,000	100%
Whitehouse		\$25,000	\$10,000	\$10,000	100%
Winona		\$25,000	\$10,000	\$10,000	100%
<i>College Districts</i>					
Kilgore College		None	\$30,000	None	100%
Tyler Junior College		None	\$20,000	\$10,000	100%
<i>Other Districts</i>					
Smith County MUD #1		None	\$5,000	None	100%
SCESD #1		None	None	None	100%
SCESD #2		None	None	None	100%

For school tax purposes, the over 65 and disability residential homestead exemptions create a tax ceiling.

Properties receiving a general homestead exemption may qualify for a limited appraised value. The limited appraised value will not exceed 110% of the prior year's appraised value. However, the market value may still be reflective of the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts, as based upon these ratings are as follows:

Percentage Disability	Exemption Amount
10-29%	\$5000
30-49%	\$7500
50-69%	\$10,000
70-100%	\$12,000

The surviving spouse and minor children of a member of the armed services who dies while on active duty will receive a \$5000 exemption.

Other Exemptions

Other commonly occurring exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Charitable Organizations
- Veteran's Organization

Other less frequently occurring exemptions are allowable and described in Chapter 11, Property Tax Code.

Appeal Information

Following guidelines established by state law, notices of appraised value are typically mailed to property owners if:

- The appraised value of the property changes by more than \$1000 from what it was in the preceding year
- The appraised value of the property is greater than the value rendered by the property owner
- The property was not on the appraisal roll in the preceding year
- The property has had an ownership change

In 2015, the district prepared and delivered notices of appraised value for approximately:

- **80,751** **real property parcels**
- **12,722** **commercial and business personal property parcels**
- **612** **mineral interests owners**

From those notices, approximately **4307** parcels were protested.

Average Home Values

**** Values based on properties in Smith County**

Jurisdiction	7/15/15	7/24/14	7/20/13	7/11/12	7/15/11	4/27/10	5/21/09	6/30/08	5/30/07	4/26/06	7/18/05	7/26/04
<i>County</i>												
Smith County	\$150,802	\$144,817	\$141,103	\$138,337	\$137,173	\$135,712	\$134,239	\$131,899	\$126,713	\$121,425	\$112,456	\$106,835
<i>City</i>												
Arp	\$75,138	\$72,691	\$67,797	\$67,381	\$68,634	\$67,866	\$67,725	\$66,671	\$63,704	\$61,640	\$53,530	\$47,910
Bullard	\$179,490	\$170,566	\$64,164	\$161,694	\$160,424	\$154,732	\$150,621	\$143,923	\$127,821	\$120,493	\$107,549	\$90,156
Lindale	\$131,678	\$124,424	\$119,627	\$116,906	\$115,139	\$114,511	\$114,749	\$114,880	\$111,674	\$103,865	\$92,656	\$88,022
Overton	\$82,634	\$84,619	\$81,585	\$80,024	\$81,645	\$79,974	\$79,916	\$75,228	N/A	N/A	N/A	N/A
Troup	\$69,699	\$67,246	\$63,553	\$62,668	\$62,582	\$61,601	\$58,549	\$56,042	\$52,388	\$51,719	\$51,714	\$47,171
Tyler	\$168,260	\$161,724	\$157,565	\$154,668	\$153,424	\$152,565	\$151,137	\$148,172	\$141,922	\$136,478	\$126,254	\$119,232
Whitehouse	\$139,280	\$133,834	\$130,955	\$128,708	\$128,562	\$128,087	\$127,349	\$126,609	\$119,137	\$116,147	\$107,265	\$102,865
Winona	\$66,826	\$65,388	\$65,327	\$65,496	\$64,620	\$64,698	\$63,973	\$62,562	\$62,893	\$56,387	\$53,059	\$53,124
<i>Schools</i>												
Arp	\$145,895	\$140,419	\$135,764	\$131,743	\$131,033	\$123,847	\$120,122	\$118,663	\$115,290	\$110,655	\$99,022	\$93,927
Bullard	\$195,482	\$189,441	\$186,437	\$182,456	\$182,039	\$178,271	\$175,798	\$178,850	\$150,294	\$143,817	\$132,975	\$125,315
Chapel Hill	\$142,872	\$137,666	\$135,112	\$132,887	\$131,443	\$129,836	\$128,425	\$126,811	\$122,017	\$113,384	\$104,504	\$100,066
Gladewater	\$94,935	\$91,154	\$86,465	\$83,705	\$83,432	\$83,728	\$81,742	\$77,791	N/A	N/A	N/A	N/A
Lindale	\$148,482	\$140,396	\$135,352	\$132,415	\$131,909	\$131,292	\$130,381	\$128,543	\$124,764	\$121,383	\$113,348	\$108,329
Troup	\$87,803	\$82,981	\$78,036	\$77,426	\$76,197	\$74,380	\$72,266	\$67,859	N/A	N/A	N/A	N/A
Tyler	\$148,001	\$142,333	\$138,841	\$136,450	\$135,205	\$134,445	\$133,442	\$131,048	\$125,634	\$121,165	\$112,666	\$106,953
Van	\$119,385	\$115,847	\$111,591	\$109,892	\$109,902	\$108,962	\$107,087	\$102,293	N/A	N/A	N/A	N/A
Whitehouse	\$186,370	\$179,208	\$174,390	\$170,185	\$168,760	\$166,377	\$163,374	\$161,092	\$153,913	\$146,375	\$133,089	\$125,055
Winona	\$80,335	\$77,362	\$76,296	\$75,472	\$74,111	\$73,796	\$73,323	\$72,004	\$70,874	\$66,935	\$62,745	\$61,078
<i>College Districts</i>												
Kilgore College	\$94,935	\$91,154	\$86,465	\$83,705	\$83,432	\$83,728	\$81,742	\$77,791	N/A	N/A	N/A	N/A
Tyler Junior	\$143,905	\$138,094	\$134,602	\$132,317	\$131,126	\$130,432	\$129,446	\$127,285	\$122,519	\$117,654	\$109,322	\$104,074
<i>Other Districts</i>												
Smith County MUD #1	\$59,261	\$59,048	\$60,525	\$60,705	\$60,390	\$60,629	\$61,093	\$57,211	\$55,083	\$53,410	\$50,241	\$48,257
SCESD #1	\$128,379	\$120,777	\$116,721	\$114,180	\$113,136	\$112,046	\$110,674	\$108,604	\$104,051	\$98,053	\$90,022	\$85,443
SCESD #2	\$139,000	\$133,847	\$130,577	\$127,849	\$126,412	\$124,090	\$122,353	\$120,260	\$115,685	N/A	N/A	N/A

New Construction***Values based on properties in Smith County*

The following represents 2015 Real Property New Construction for Smith County Taxing Jurisdictions as of **July 15, 2015**.

<i>Jurisdiction</i>	<i>2015 New Construction Market Value</i>
<i>County</i>	
Smith County	\$286,965,155
<i>City</i>	
Arp	\$194,830
Bullard	\$12,075,076
Lindale	\$11,769,367
Overton	\$0
Troup	\$875,478
Tyler	\$138,391,143
Whitehouse	\$5,085,899
Winona	\$28,244
<i>Schools</i>	
Arp	\$5,308,882
Bullard	\$19,940,786
Chapel Hill	\$21,246,547
Gladewater	\$1,560,023
Lindale	\$32,757,589
Troup	\$1,924,075
Tyler	\$126,025,810
Van	\$2,464,839
Whitehouse	\$66,716,619
Winona	\$2,769,368
<i>College Districts</i>	
Kilgore College	\$1,560,023
Tyler Junior College	\$176,805,321
<i>Other Districts</i>	
Smith County MUD #1	\$1,081,433
Smith County Emergency Services District #1	\$32,083,793
Smith County Emergency Services District #2	\$105,575,087

Certified Values

The Chief Appraiser certified taxable values to each taxing jurisdiction on **July 15, 2015** summarized as follows:

<i>Jurisdiction</i>	<i>Taxable Value</i>
<i>County</i>	
Smith County	\$15,166,371,245
<i>City</i>	
Arp	\$36,124,267
Bullard	\$185,353,395
Lindale	\$478,282,634
Overton	\$6,088,128
Troup	\$68,596,811
Tyler	\$7,519,517,461
Whitehouse	\$395,713,650
Winona	\$19,785,551
<i>Schools</i>	
Arp	\$330,697,130
Bullard	\$632,626,298
Chapel Hill	\$1,178,185,781
Gladewater	\$94,057,930
Lindale	\$1,309,228,103
Troup	\$190,419,798
Tyler	\$8,196,420,588
Van	\$75,323,881
Whitehouse	\$1,864,301,738
Winona	\$387,959,686
<i>College Districts</i>	
Kilgore College	\$116,225,486
Tyler Junior College	\$11,324,335,725
<i>Other Districts</i>	
Smith County MUD #1	\$136,415,006
Smith County Emergency Services District #1	\$1,263,584,300
Smith County Emergency Services District #2	\$5,702,426,466

Tax Rates

Using the taxable values as certified by the Chief Appraiser and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax rates for 2015:

<i>Jurisdiction</i>	<i>Tax Rates</i>
<i>County</i>	
Smith County	0.330000
<i>City</i>	
Arp	0.540756
Bullard	0.574571
Lindale	0.482100
Overton	0.628000
Troup	0.915620
Tyler	0.220000
Whitehouse	0.672110
Winona	0.362780
<i>Schools</i>	
Arp	1.460000
Bullard	1.670000
Chapel Hill	1.240000
Gladewater	1.565000
Lindale	1.400000
Troup	1.150000
Tyler	1.375000
Van	1.521400
Whitehouse	1.193000
Winona	1.498600
<i>College Districts</i>	
Kilgore College	0.175000
Tyler Junior College	0.199926
<i>Other Districts</i>	
Smith County MUD #1	0.348670
Smith County Emergency Services District #1	0.067664
Smith County Emergency Services District #2	0.084648

Achievements – Appraisal District

Smith County Appraisal District received 100% compliance from the Methods and Assistance Program (MAP) review for 2014. This extensive review is conducted by the Texas Comptroller biannually.



Smith County Appraisal District

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps?	PASS
2. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
3. Does the appraisal district comply with its written procedures for appraisal?	PASS
4. Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	MEETS ALL
Taxpayer Assistance	MEETS ALL
Operating Procedures	MEETS ALL
Appraisal Standards, Procedures and Methodology	MEETS ALL

Appraisal District Ratings:

Meets All – The total point score is 100.

Meets – The total point score ranges from 90 to less than 100.

Needs Some Improvement – The total point score ranges from 85 to less than 90.

Needs Significant Improvement – The total point score ranges from 75 to less than 85.

Unsatisfactory – The total point score is less than 75.

Review Areas	Total Questions in Review Area (excluding Not Applicable questions and Not Evaluated questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	3	3	100
Taxpayer Assistance	15	15	100
Operating Procedures	10	10	100
Appraisal Standards, Procedures and Methodology	37	37	100

Achievements

Smith County Appraisal District encourages professional development of staff. Currently, SCAD has 16 staff members who hold the RPA (Registered Professional Appraiser) designation. Additionally, 10 staff members are actively working towards completing the RPA designation.

Highest Degree earned by staff is as follows:

Associate's Level	7%
Bachelor's Level	65%
<u>Master's Level</u>	<u>19%</u>
Employees with College Education	91%

Mapping and Records – one staff member is working towards completion of the IAAO Cadastral Mapping Specialist (CMS) designation.

GIS – one staff member has completed a certificate for GISP – Geographic Information System Professional.

IT – one staff member has completed various Microsoft SQL Server and . Net Certifications.

Appraisal – one staff member is working towards completion of the IAAO Certified Assessment Evaluator (CAE) designation.