



*Smith County Appraisal District  
2023 Annual Report*





# Smith County Appraisal District 2023 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 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 the district 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 Overton Municipal Cemetery*
- *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*
- *East Texas 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.*

## 2023 - Property Types Appraised

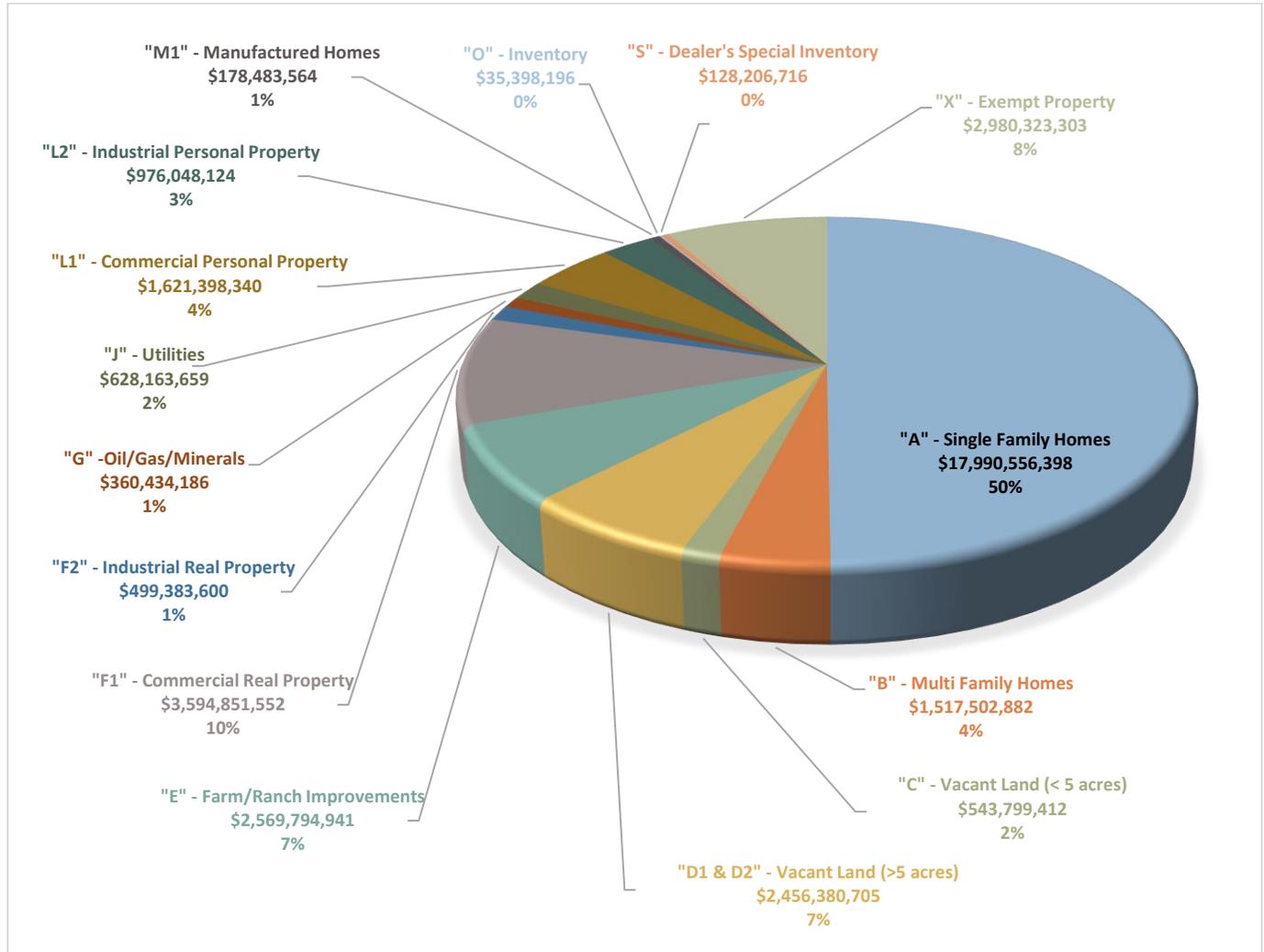
The following represents a summary of property types appraised by the district for 2023. (Excludes Uncertified):

<b>PTAD Classifications</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family Homes	72,309	\$17,990,556,398
B	Multi Family Homes	2,321	\$1,517,502,882
C	Vacant Land (< 5 acres)	20,498	\$543,799,412
D1 & D2	Vacant Land (>5 acres)	15,069	\$2,456,380,705
E	Farm/Ranch Improvements	13,653	\$2,569,794,941
F1	Commercial Real Property	5,396	\$3,594,851,552
F2	Industrial Real Property	146	\$499,383,600
G	Oil/Gas/Minerals	40,792	\$360,434,186
J	Utilities	658	\$628,163,659
L1	Commercial Personal Property	7,616	\$1,621,398,340
L2	Industrial Personal Property	782	\$976,048,124
M1	Manufactured Homes	4,456	\$178,483,564
O	Inventory	4,091	\$35,398,196
S	Dealer's Special Inventory	247	\$128,206,716
X	Exempt Property	3,052	\$2,980,323,303

\* 7/20/2023 certified values

## 2023 - Property Types Appraised - Graph

The following represents a summary of property types appraised by the district for 2023:



## 2021 - Comptroller Property Value Study

The Property Value Study (PVS) determines the degree of uniformity and the median level of appraisals for each appraisal district. It also determines the taxable value of property for each school district for school funding purposes. In conducting the study, the comptroller applies appropriate standard statistical analysis techniques to data collection as required by Section 403.302, Government Code. A (PVS) was conducted for the 2021 appraisal year. We are currently undergoing a PVS for 2023.

Category	Number of Ratios **	2021 CAD Reported Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w /in (+/-) 10 % of Median	% Ratios w /in (+/-) 25 % of Median	Price - Related Differential
A. SINGLE-FAMILY RESIDENCES	1,641	11,692,020,027	0.97	7.44	77.21	94.21	1.00
B. MULTI-FAMILY RESIDENCES	49	1,030,996,982	*	*	*	*	*
C1. VACANT LOTS	0	381,392,081	*	*	*	*	*
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	50,543,865	*	*	*	*	*
E. RURAL-NON-QUAL	258	1,745,787,856	0.98	14.62	55.81	79.07	1.00
F1. COMMERCIAL REAL	176	3,249,867,598	0.95	12.89	53.98	83.52	0.97
F2. INDUSTRIAL REAL	0	501,888,587	*	*	*	*	*
G. OIL, GAS, MINERALS	0	161,118,152	*	*	*	*	*
J. UTILITIES	21	570,447,800	0.80	31.53	9.52	38.10	0.79
L1. COMMERCIAL PERSONAL	100	1,355,279,154	*	*	*	*	*
L2. INDUSTRIAL PERSONAL	0	648,233,412	*	*	*	*	*
M. OTHER PERSONAL	0	93,572,835	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	63,536,127	*	*	*	*	*
S. SPECIAL INVENTORY	0	100,342,481	*	*	*	*	*
OVERALL	2,245	21,645,026,957	0.97	9.10	71.98	91.05	1.02

## 2023 - Appraisal Operation Summary

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

2023 RATIO STUDY RESULTS						
ISD	COUNT	MEAN	MEDIAN	WT. MEAN	PRD	COD
AR	48	1.0139	1.0122	1.0101	1.00	5.97
BU	208	1.0011	1.0003	0.9986	1.00	6.15
CH	152	1.0234	1.0094	1.0212	1.00	6.48
GL	9	1.0800	1.0311	1.0551	1.02	8.84
LI	339	1.0117	1.0030	1.0104	1.00	6.89
TR	36	1.0596	1.0089	1.0469	1.01	12.28
TY	1275	1.0185	1.0037	1.0152	1.00	7.23
VA	13	1.0300	1.0031	1.0793	1.03	12.65
WH	354	1.0159	1.0059	1.0104	1.01	5.42
WI	45	1.0165	1.0001	0.9843	1.03	4.12
<b>OVERALL</b>	<b>2479</b>	<b>1.0168</b>	<b>1.0045</b>	<b>1.0128</b>	<b>1.00</b>	<b>6.74</b>

\*Catg A Outliers trimmed using the inner quartile range x4.0

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*
- *Change Detection Technology*
  - *Structures (New, Modified, Removed)*
  - *Pools*
  - *Decks*
- *Homestead/Agricultural applications*
- *City building permits*
- *GIS Spatial Analysis & Geostatistical Review*
- *Direct notification from property owners*
- *Local real estate professionals*
- *Census Data*
  - *Historical Information and Predictive Analysis*
- *Contractors, developers, and sales professionals of new subdivisions*
- *Recorded instruments from courthouse and other local governments*
- *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 partial 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
<b>County</b>					
Smith County		None	\$25,000	None	100%
<b>City</b>					
Arp		None	\$3,000	None	100%
Bullard		None	\$3,000	None	100%
Lindale		None	\$3,500	None	100%
Overton		20% or no less than 5,000 plus	\$6,000	None	100%
Overton City Cemetery		None	None	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%
<b>Schools</b>					
Arp	20% or no less than \$5000 plus	\$100,000	\$10,000	\$10,000	100%
Bullard		\$100,000	\$10,000	\$10,000	100%
Chapel Hill		\$100,000	\$10,000	\$10,000	100%
Gladewater	20% or no less than \$5000 plus	\$100,000	\$16,000	\$10,000	100%
Lindale		\$100,000	\$10,000	\$10,000	100%
Troup		\$100,000	\$15,000	\$10,000	100%
Tyler		\$100,000	\$10,000	\$10,000	100%
Van	20% or no less than \$5000 plus	\$100,000	\$10,000	\$10,000	100%
Whitehouse		\$100,000	\$10,000	\$10,000	100%
Winona		\$100,000	\$10,000	\$10,000	100%
<b>College Districts</b>					
Kilgore College		None	\$30,000	None	100%
Tyler Junior College		None	\$20,000	\$10,000	100%
<b>Other Districts</b>					
East Texas 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. There is an upcoming increase in Homestead exemptions contingent on the November ballot as of 2023.

### 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%	\$5,000
30-49%	\$7,500
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 \$5,000 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 2023, the district prepared and delivered notices of appraised value for approximately:

- **116,000**      **Real Property Notices**
- **8,410**        **Business Personal Property Notices**
- **4,371**        **Mineral Interests Notices**

## 2023 Parcel Count

Jurisdiction	Real Estate	Personal Property	Minerals	Total Parcels	**Taxable Minerals
<b>County</b>					
Smith County	140,500	9,275	40,792	190,567	36,285
<b>City</b>					
Arp	723	82	-	805	-
Bullard*	2,157	168	-	2,325	-
Lindale	3,268	479	-	3,747	-
Overton*	171	14	-	185	-
Overton City Cemetery*	171	6	-	177	-
Troup*	1,279	137	3,510	4,926	2,810
Tyler	42,116	5,200	-	47,316	-
Whitehouse	3,495	322	-	3,817	-
Winona	577	63	-	640	-
<b>Schools</b>					
Arp	5,579	227	14,958	20,764	12,299
Bullard*	7,571	318	239	8,128	128
Chapel Hill	14,606	853	7,479	22,938	6,241
Gladewater*	2,466	63	943	3,472	598
Lindale*	16,001	816	156	16,973	124
Troup*	2,934	225	20,434	23,593	18,109
Tyler	67,330	6,262	3,242	76,834	2,450
Van*	2,763	62	-	2,825	-
Whitehouse	14,799	954	3,475	19,228	2,775
Winona	6,451	393	2,011	8,855	1,676
<b>College Districts</b>					
Kilgore College *	2,466	62	943	3,471	598
Tyler Junior College *	95,125	7,642	10,782	113,549	9,036
<b>Other Districts</b>					
East Texas MUD #1	1,234	146	-	1,380	-
Emerald Bay MUD #1	621	13	-	634	-
SCESD #1	16,554	930	82	17,566	78
SCESD #2	75,968	3,309	39,250	118,527	35,024
Appraisal District Total	140,500	9,275	40,792	190,567	36,285

\*Smith County portion of district only.

\*\*This column represents the taxable mineral accounts. The figures in this column are included in the total mineral parcel count and are for reference only.

## Average Home Values

\*\*Values based on properties in Smith County

Jurisdiction	7/20/23**	7/20/22**	7/20/21**	7/22/20**	7/19/19**	7/24/18**	7/18/17**	7/15/16**	7/15/15**	7/24/14**	7/20/13**	7/11/12**
<b>County</b>												
Smith County	\$293,522	\$238,764	\$200,386	\$192,979	\$179,233	\$169,939	\$165,841	\$158,188	\$150,802	\$144,817	\$141,103	\$138,337
<b>City</b>												
Arp	\$156,103	\$119,518	\$97,030	\$88,602	\$82,384	\$80,263	\$78,875	\$76,563	\$75,138	\$72,691	\$67,797	\$67,381
Bullard **	\$351,091	\$277,099	\$244,297	\$236,491	\$222,749	\$213,888	\$203,369	\$191,594	\$179,490	\$170,566	\$164,667	\$161,694
Lindale	\$270,600	\$218,100	\$185,584	\$179,249	\$164,168	\$152,188	\$147,799	\$140,105	\$131,678	\$124,424	\$119,627	\$116,906
Overton **	\$133,641	\$129,789	\$108,835	\$103,725	\$100,550	\$91,154	\$87,526	\$83,406	\$82,634	\$84,619	\$81,585	\$80,024
Overton City Cemetery**	\$133,641	\$129,789	\$108,835	\$103,725	\$100,550	\$91,154	N/A	N/A	N/A	N/A	N/A	N/A
Troup **	\$146,565	\$105,700	\$90,655	\$90,401	\$87,517	\$81,364	\$77,318	\$73,605	\$69,699	\$67,246	\$63,553	\$62,668
Tyler	\$319,168	\$260,852	\$218,571	\$210,431	\$196,002	\$186,540	\$184,226	\$175,902	\$168,260	\$161,724	\$157,565	\$154,668
Whitehouse	\$270,638	\$218,962	\$183,164	\$175,204	\$165,046	\$154,797	\$151,513	\$144,945	\$139,280	\$133,834	\$130,955	\$128,708
Winona	\$156,912	\$130,161	\$96,346	\$91,703	\$86,923	\$79,606	\$76,527	\$68,800	\$66,826	\$65,388	\$65,327	\$65,496
<b>Schools</b>												
Arp	\$281,663	\$229,965	\$192,981	\$182,953	\$169,792	\$162,007	\$158,334	\$151,431	\$145,895	\$140,419	\$135,764	\$131,743
Bullard **	\$370,967	\$284,604	\$247,026	\$239,780	\$228,197	\$220,685	\$215,325	\$206,302	\$195,482	\$189,441	\$186,437	\$182,456
Chapel Hill	\$268,025	\$217,304	\$183,665	\$177,828	\$168,243	\$159,296	\$154,193	\$148,856	\$142,872	\$137,666	\$135,112	\$132,887
Gladewater **	\$197,421	\$152,798	\$127,977	\$118,833	\$118,060	\$105,573	\$100,434	\$99,296	\$94,935	\$91,154	\$86,465	\$83,705
Lindale **	\$312,326	\$249,314	\$205,510	\$197,809	\$182,519	\$170,456	\$166,521	\$157,334	\$148,482	\$140,396	\$135,352	\$132,415
Troup **	\$170,096	\$130,937	\$118,545	\$118,043	\$110,890	\$100,128	\$96,656	\$91,406	\$87,803	\$82,981	\$78,036	\$77,426
Tyler	\$286,601	\$236,476	\$196,848	\$189,249	\$174,994	\$166,354	\$162,789	\$155,004	\$148,001	\$142,333	\$138,841	\$136,450
Van **	\$282,793	\$217,273	\$166,842	\$164,403	\$146,666	\$135,700	\$134,302	\$127,314	\$119,385	\$115,847	\$111,591	\$109,892
Whitehouse	\$340,912	\$279,632	\$243,900	\$235,941	\$219,766	\$209,280	\$203,273	\$195,124	\$186,370	\$179,208	\$174,390	\$170,185
Winona	\$169,059	\$143,729	\$109,977	\$104,798	\$96,337	\$90,670	\$92,123	\$83,717	\$80,335	\$77,362	\$76,296	\$75,472
<b>College Districts</b>												
Kilgore College**	\$197,421	\$152,798	\$127,977	\$118,833	\$118,060	\$105,573	\$100,434	\$99,296	\$94,935	\$91,154	\$86,465	\$83,705
Tyler Junior	\$283,342	\$231,741	\$192,097	\$184,799	\$171,193	\$161,791	\$158,411	\$150,928	\$143,905	\$138,094	\$134,602	\$132,317
<b>Other Districts</b>												
East Texas MUD #1	\$93,139	\$97,425	\$73,797	\$72,885	\$68,477	\$66,627	\$66,022	\$60,653	\$59,261	\$59,048	\$60,525	\$60,705
SCESD #1	\$277,626	\$222,303	\$183,805	\$175,684	\$159,007	\$147,339	\$142,866	\$136,610	\$128,379	\$120,777	\$116,721	\$114,180
SCESD #2	\$271,912	\$221,377	\$187,131	\$180,446	\$167,466	\$159,052	\$153,168	\$146,060	\$139,000	\$133,847	\$130,577	\$127,849

\*\*Value based on properties located in Smith County Only.

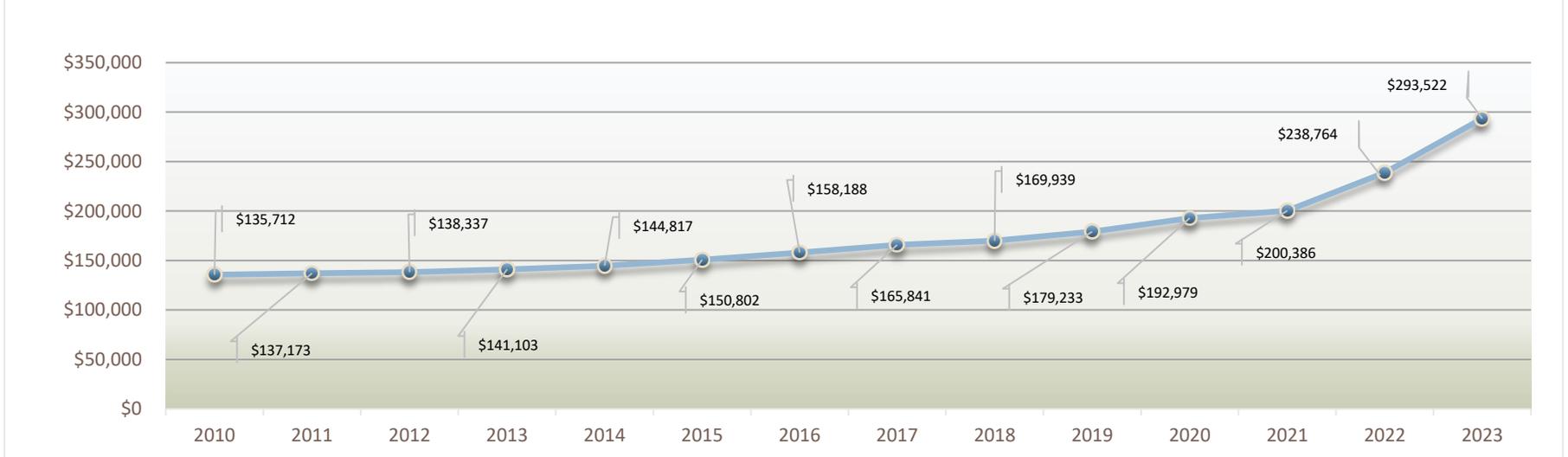
**New Construction**

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

Jurisdiction	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>County</b>												
Smith County	\$762,026,925	\$537,017,431	\$388,280,317	\$408,593,532	\$435,517,260	\$357,949,673	\$335,072,385	\$318,789,935	\$286,965,155	\$244,695,604	\$177,489,456	\$165,087,334
<b>City</b>												
Arp	\$1,891,422	\$2,320,833	\$2,511,084	\$852,066	\$464,109	\$232,200	\$637,985	\$164,328	\$194,830	\$526,317	\$231,355	\$216,840
Bullard**	\$40,325,152	\$17,795,255	\$10,079,720	\$15,008,426	\$12,453,677	\$13,501,660	\$11,783,714	\$12,451,195	\$12,075,076	\$9,718,579	\$3,369,754	\$1,590,725
Lindale City	\$46,365,584	\$20,865,156	\$21,748,263	\$26,560,729	\$26,651,314	\$10,799,210	\$11,666,619	\$7,738,883	\$11,769,367	\$16,687,836	\$7,329,605	\$7,305,259
Overton**	\$123,283	\$0	\$147,227	\$308,068	\$370,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overton City Cemetery	\$157,290	\$0	\$147,227	\$308,068	\$370,775	\$0						
Troup**	\$2,053,689	\$1,027,623	\$845,737	\$142,837	\$72,711	\$724,394	\$375,048	\$392,489	\$875,478	\$516,916	\$441,936	\$771,241
Tyler	\$211,745,968	\$166,612,366	\$139,664,229	\$161,340,275	\$140,562,421	\$176,322,194	\$178,097,282	\$158,191,474	\$138,391,143	\$118,305,187	\$83,488,140	\$81,215,441
Whitehouse	\$42,686,003	\$22,213,826	\$22,907,422	\$10,343,548	\$7,800,098	\$3,348,068	\$3,330,559	\$2,919,934	\$5,085,899	\$4,533,171	\$3,157,952	\$2,260,225
Winona	\$8,945,538	\$5,499,964	\$2,370,041	\$302,869	\$293,781	\$613,496	\$830,216	\$204,594	\$28,244	\$462,906	\$0	\$367,951
<b>Schools</b>												
Arp	\$16,146,624	\$13,995,325	\$12,236,970	\$10,214,108	\$6,106,044	\$5,523,493	\$4,018,166	\$6,292,922	\$5,308,882	\$6,542,168	\$4,236,337	\$2,234,220
Bullard**	\$81,577,089	\$39,925,379	\$20,558,428	\$33,075,054	\$28,275,352	\$30,487,981	\$25,038,759	\$29,033,407	\$19,940,786	\$19,266,762	\$9,053,680	\$6,535,447
Chapel Hill	\$39,813,529	\$39,534,488	\$34,463,020	\$24,430,072	\$25,287,728	\$22,518,435	\$28,392,468	\$19,043,117	\$21,246,547	\$12,952,526	\$11,292,689	\$10,912,931
Gladewater**	\$5,202,396	\$3,861,704	\$1,308,914	\$5,592,410	\$5,757,179	\$1,108,014	\$1,366,965	\$2,519,493	\$1,560,023	\$2,173,624	\$2,236,934	\$1,151,778
Lindale**	\$148,010,865	\$87,359,237	\$63,264,825	\$64,428,911	\$60,716,848	\$41,508,410	\$38,384,383	\$29,870,095	\$32,757,589	\$36,530,204	\$24,672,013	\$19,299,293
Troup**	\$4,317,069	\$3,383,162	\$1,812,832	\$1,099,663	\$610,997	\$2,684,935	\$2,215,351	\$1,944,621	\$1,924,075	\$1,923,454	\$1,643,734	\$1,192,394
Tyler	\$299,753,772	\$218,718,055	\$170,864,562	\$201,989,128	\$145,936,853	\$179,432,464	\$179,937,198	\$157,309,665	\$126,025,810	\$132,674,078	\$88,490,083	\$93,543,524
Van**	\$6,331,172	\$4,795,197	\$3,265,775	\$2,508,578	\$6,127,802	\$4,419,638	\$4,109,861	\$3,508,334	\$2,464,839	\$2,100,821	\$264,645	\$1,184,402
Whitehouse	\$99,169,670	\$94,983,281	\$64,496,446	\$44,902,337	\$52,133,774	\$61,943,319	\$47,202,159	\$64,432,839	\$66,716,619	\$25,221,064	\$32,478,616	\$25,199,563
Winona	\$27,817,480	\$30,461,603	\$7,181,853	\$20,353,271	\$104,564,683	\$8,322,984	\$4,407,075	\$4,835,442	\$2,769,368	\$5,310,903	\$3,119,725	\$3,833,782
<b>College Districts</b>												
Kilgore College	\$5,505,111	\$3,861,704	\$1,358,999	\$5,592,410	\$5,757,179	\$1,108,014	1,366,965	\$2,519,493	\$1,560,023	\$2,713,624	\$2,236,934	\$1,151,778
Tyler Junior College**	\$504,500,073	\$351,001,060	\$267,782,170	\$298,838,030	\$330,728,277	\$242,270,331	\$245,226,455	\$199,835,603	\$176,805,321	\$182,317,367	\$122,910,963	\$123,918,737
<b>Other Districts</b>												
East Texas MUD #1	\$2,721,812	\$4,968,690	\$1,482,002	\$1,473,675	\$6,576,106	\$3,971,210	\$802,574	\$883,015	\$1,081,433	\$462,300	\$1,114,136	\$395,149
Emerald Bay MUD #1		\$1,386,884										
SCESD #1	\$155,987,466	\$91,970,545	\$66,972,842	\$65,214,990	\$65,379,467	\$41,118,849	\$40,866,250	\$28,105,715	\$32,083,793	\$34,947,225	\$23,956,127	\$19,325,566
SCESD #2	\$342,136,867	\$250,089,958	\$150,817,311	\$166,927,293	\$218,793,622	\$133,996,074	\$112,832,992	\$126,176,908	\$105,575,087	\$83,861,191	\$64,895,986	\$60,965,029

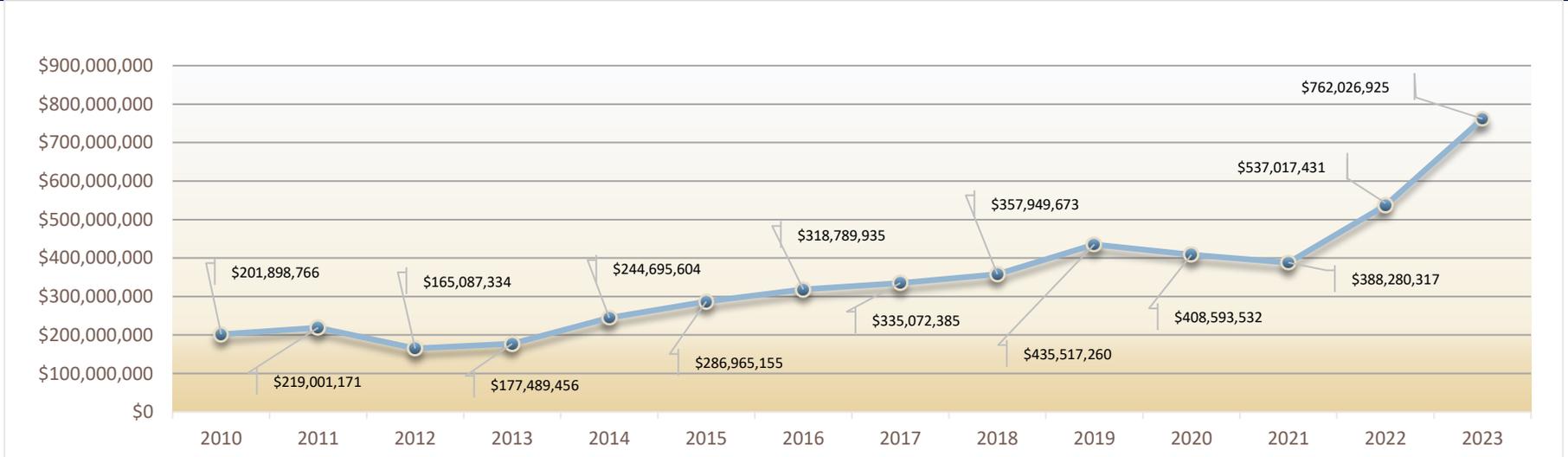
**Average Home Values - Graph - Smith County**

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



**New Construction - Graph - Smith County**

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



**Taxable Values**

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

Jurisdiction	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>County</b>												
Smith County	\$27,068,100,703	\$23,405,637,006	\$20,375,194,492	\$19,447,963,197	\$18,529,921,490	\$17,421,789,737	\$16,444,321,130	\$15,737,795,619	\$15,167,767,519	\$14,547,918,813	\$14,129,361,209	\$13,786,950,359
<b>City</b>												
Arp	\$79,038,305	\$54,415,288	\$45,849,227	\$40,454,634	\$39,194,041	\$37,932,285	\$36,361,663	\$34,990,815	\$36,124,267	\$32,608,648	\$31,527,738	\$31,041,240
Bullard	\$462,559,503	\$380,620,605	\$315,740,951	\$288,830,882	\$263,622,691	\$242,595,168	\$221,567,738	\$202,115,036	\$185,353,395	\$168,231,138	\$158,419,975	\$154,497,405
Lindale	\$955,626,054	\$793,527,741	\$705,005,008	\$623,309,970	\$603,376,756	\$545,668,563	\$518,811,052	\$508,750,738	\$478,282,634	\$456,076,520	\$434,095,660	\$422,082,008
Overton	\$9,179,223	\$9,336,352	\$8,452,159	\$8,165,197	\$7,645,952	\$6,643,449	\$6,493,189	\$6,384,263	\$6,088,128	\$5,805,106	\$5,669,142	\$5,569,019
Overton City Cemetery	\$9,102,941	\$9,456,352	\$8,619,549	\$8,291,197	\$7,791,511	\$6,751,449						
Troup	\$135,965,128	\$97,675,454	\$83,790,577	\$81,931,675	\$78,881,838	\$76,883,024	\$71,221,416	\$69,596,421	\$68,596,811	\$65,255,689	\$63,556,093	\$62,523,884
Tyler	\$12,191,634,699	\$10,948,828,831	\$9,772,549,091	\$9,399,389,779	\$9,064,015,823	\$8,675,367,458	\$8,117,880,826	\$7,807,290,136	\$7,519,723,382	\$7,191,673,279	\$7,012,396,334	\$6,844,942,994
Whitehouse	\$771,555,529	\$640,717,441	\$545,607,519	\$498,877,834	\$467,432,803	\$437,267,971	\$424,610,527	\$409,773,653	\$395,713,650	\$379,478,449	\$367,922,682	\$359,349,632
Winona	\$56,173,933	\$42,355,639	\$30,834,083	\$26,160,351	\$24,992,298	\$23,207,586	\$22,280,601	\$20,144,804	\$19,785,551	\$19,223,444	\$19,062,162	\$19,102,184
<b>Schools</b>												
Arp	\$491,118,498	\$478,553,040	\$417,989,495	\$388,526,864	\$377,157,099	\$354,028,768	\$344,390,993	\$335,052,774	\$330,697,130	\$321,668,000	\$315,819,924	\$320,475,151
Bullard	\$1,177,350,290	\$1,079,507,217	\$942,251,557	\$885,846,159	\$818,081,135	\$773,576,744	\$725,030,447	\$678,707,234	\$632,626,298	\$622,204,324	\$594,531,978	\$579,854,704
Chapel Hill	\$1,829,985,881	\$1,744,981,702	\$1,545,317,186	\$1,534,437,969	\$1,437,817,998	\$1,360,851,604	\$1,263,570,880	\$1,172,844,594	\$1,178,185,781	\$1,183,420,240	\$1,179,150,371	\$1,173,436,964
Gladewater	\$130,024,886	\$130,672,474	\$119,689,743	\$114,577,322	\$111,701,855	\$97,077,240	\$88,256,946	\$86,358,308	\$94,057,930	\$97,606,418	\$85,054,055	\$77,188,641
Lindale	\$2,476,362,793	\$2,294,026,235	\$2,016,783,386	\$1,836,883,660	\$1,678,709,706	\$1,534,511,279	\$1,457,574,209	\$1,383,419,674	\$1,309,855,423	\$1,288,808,895	\$1,230,827,145	\$1,152,544,618
Troup	\$290,711,393	\$246,401,555	\$217,823,092	\$212,351,186	\$215,567,111	\$200,056,841	\$192,511,812	\$198,440,739	\$190,419,798	\$172,956,923	\$169,250,479	\$169,552,869
Tyler	\$12,523,618,866	\$12,146,023,117	\$10,943,954,577	\$10,499,834,665	\$9,973,311,242	\$9,484,663,161	\$8,868,469,426	\$8,495,333,331	\$8,196,870,699	\$8,092,465,163	\$7,851,774,625	\$7,661,232,869
Van	\$122,539,668	\$123,295,248	\$107,705,464	\$100,293,578	\$92,219,025	\$85,326,487	\$87,466,655	\$80,963,220	\$75,323,881	\$72,008,211	\$67,045,361	\$65,802,555
Whitehouse	\$3,098,872,672	\$2,918,883,745	\$2,626,088,806	\$2,465,323,656	\$2,303,996,028	\$2,175,825,810	\$2,063,646,700	\$1,969,268,158	\$1,864,301,738	\$1,790,647,388	\$1,731,946,031	\$1,685,752,820
Winona	\$850,098,930	\$774,697,360	\$675,947,596	\$657,615,960	\$622,457,775	\$458,065,944	\$445,690,940	\$428,835,398	\$388,228,529	\$426,928,370	\$405,183,229	\$391,355,398
<b>College Districts</b>												
Kilgore College	\$199,550,076	\$169,487,632	\$147,501,265	\$140,900,964	\$137,981,860	\$121,415,088	\$111,777,604	\$109,108,012	\$116,225,486	\$114,529,597	\$101,542,204	\$93,283,312
Tyler Junior College	\$19,913,338,145	\$17,375,208,262	\$15,147,885,617	\$14,450,996,994	\$13,834,783,518	\$13,001,291,740	\$12,247,781,982	\$11,726,333,180	\$11,325,731,999	\$10,947,468,806	\$10,628,296,722	\$10,364,519,759
<b>Other Districts</b>												
East Texas MUD #1	\$203,219,807	\$225,242,620	\$198,844,958	\$180,471,845	\$179,511,545	\$191,130,166	\$183,250,562	\$185,971,607	\$136,415,006	\$128,312,696	\$123,471,073	\$111,986,622
Emerald Bay MUD #1	N/A	\$143,853,375	\$141,343,413	\$140,665,271	\$139,000,939							
SCESD #1	\$2,757,107,414	\$2,385,338,685	\$1,940,874,315	\$1,759,968,892	\$1,611,613,087	\$1,473,328,710	\$1,400,458,805	\$1,337,061,067	\$1,264,455,990	\$1,203,165,648	\$1,150,081,966	\$1,074,209,388
SCESD #2	\$10,552,630,352	\$9,018,357,160	\$7,676,327,581	\$7,366,350,803	\$7,006,536,852	\$6,496,100,091	\$6,153,078,787	\$5,876,153,929	\$5,702,720,309	\$5,504,783,771	\$5,329,661,963	\$5,236,899,519

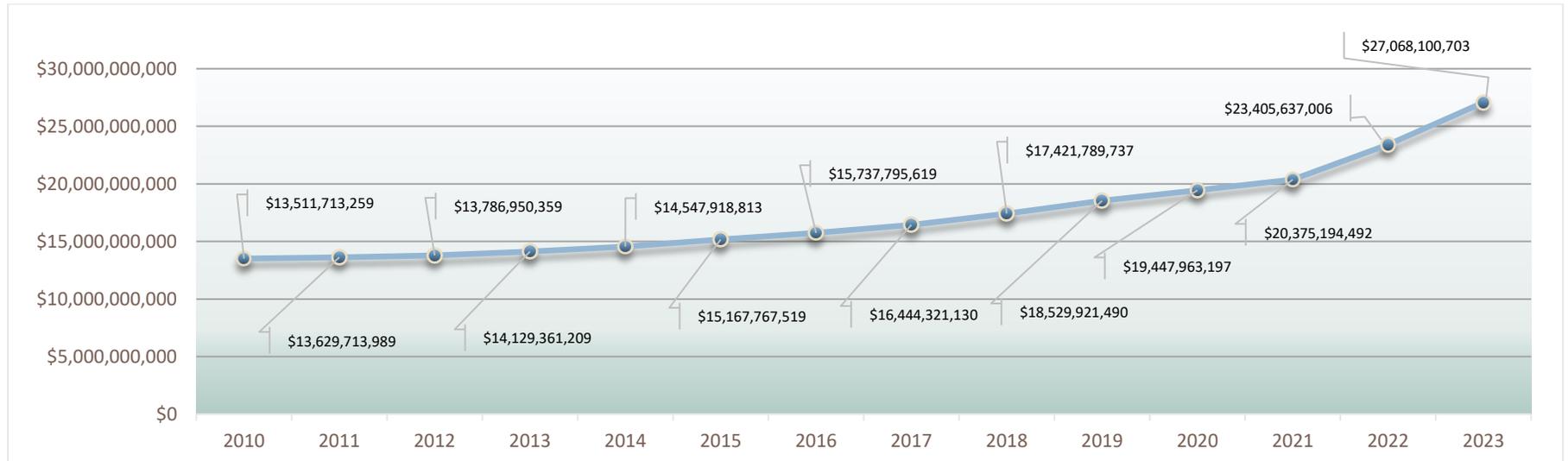
**Adopted Tax Rates**

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

Jurisdiction	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>County</b>												
Smith County	0.347264	0.330000	0.335000	0.335000	0.345000	0.337311	0.330000	0.330000	0.330000	0.330000	0.323564	0.323564
<b>City</b>												
Arp	0.519888	0.613359	0.671836	0.707162	0.722604	0.700871	0.669147	0.669147	0.540756	0.561280	0.572525	0.580100
Bullard	0.562456	0.570788	0.595599	0.595599	0.605347	0.595347	0.563264	0.563264	0.574571	0.588137	0.555749	0.555749
Lindale	0.360000	0.422950	0.456891	0.478500	0.470900	0.475000	0.472218	0.472218	0.482100	0.482100	0.482800	0.493000
Overton	0.517611	0.519106	0.739950	0.733022	0.727911	0.729700	0.648000	0.648000	0.628000	0.628000	0.553182	0.571502
Overton City Cemetery	0.050000	0.050000	0.050000	0.050000	0.050000	0.050000	N/A	N/A	N/A	N/A	N/A	N/A
Troup	0.544700	0.710545	0.816257	0.829434	0.867087	0.867087	0.909881	0.909881	0.915620	0.921544	0.943158	0.951771
Tyler	0.247920	0.261850	0.269900	0.259000	0.259900	0.244452	0.230000	0.230000	0.220000	0.220000	0.220000	0.207708
Whitehouse	0.717855	0.772891	0.792891	0.792891	0.792891	0.792891	0.650000	0.650000	0.672110	0.672110	0.672110	0.672110
Winona	0.407732	0.407732	0.407732	0.450000	0.402997	0.420000	0.362780	0.362780	0.362780	0.375443	0.369881	0.370811
<b>Schools</b>												
Arp	1.097500	1.282900	1.352800	1.392700	1.408300	1.470000	1.460000	1.460000	1.460000	1.270000	1.270000	1.270000
Bullard	1.249200	1.434600	1.356300	1.375300	1.470000	1.630000	1.670000	1.670000	1.670000	1.470000	1.470000	1.470000
Chapel Hill	1.105100	1.020500	1.099000	1.099000	1.145900	1.230000	1.240000	1.240000	1.240000	1.245000	1.25300	1.245000
Gladewater	1.002449	1.285596	1.449700	1.449700	1.463400	1.565000	1.565000	1.565000	1.565000	1.490000	1.170000	1.170000
Lindale	0.954200	1.169600	1.192000	1.258000	1.360000	1.390000	1.400000	1.400000	1.400000	1.435000	1.435000	1.455000
Troup	0.827500	1.044144	1.166700	1.169700	1.183350	1.290000	1.170000	1.170000	1.150000	1.118000	1.118000	1.108000
Tyler	0.960000	1.179300	1.289100	1.304100	1.335000	1.405000	1.375000	1.375000	1.375000	1.375000	1.375000	1.375000
Van	1.007770	1.193170	1.275170	1.355170	1.414750	1.546400	1.561400	1.561400	1.521400	1.521400	1.541400	1.556400
Whitehouse	0.927200	1.152600	1.222600	1.274600	1.325000	1.413000	1.193000	1.193000	1.193000	1.193000	1.193000	1.193000
Winona	0.982700	1.139600	1.217740	1.222170	1.284200	1.432890	1.485140	1.485140	1.498600	1.498600	1.443092	1.442040
<b>College Districts</b>												
Kilgore College	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000	0.154000	0.154000	0.154000
Tyler Junior College	0.187993	0.188001	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926
<b>Other Districts</b>												
East Texas MUD #1	0.225540	0.243392	0.250000	0.238717	0.253000	0.253000	0.241960	0.241960	0.348670	0.387400	0.355540	0.355540
Emerald Bay MUD #1	N/A											
SCESD #1	0.071364	0.078427	0.063588	0.065300	0.067664	0.067664	0.067664	0.067664	0.067664	0.069417	0.059417	0.059417
SCESD #2	0.067688	0.060436	0.068633	0.070000	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648

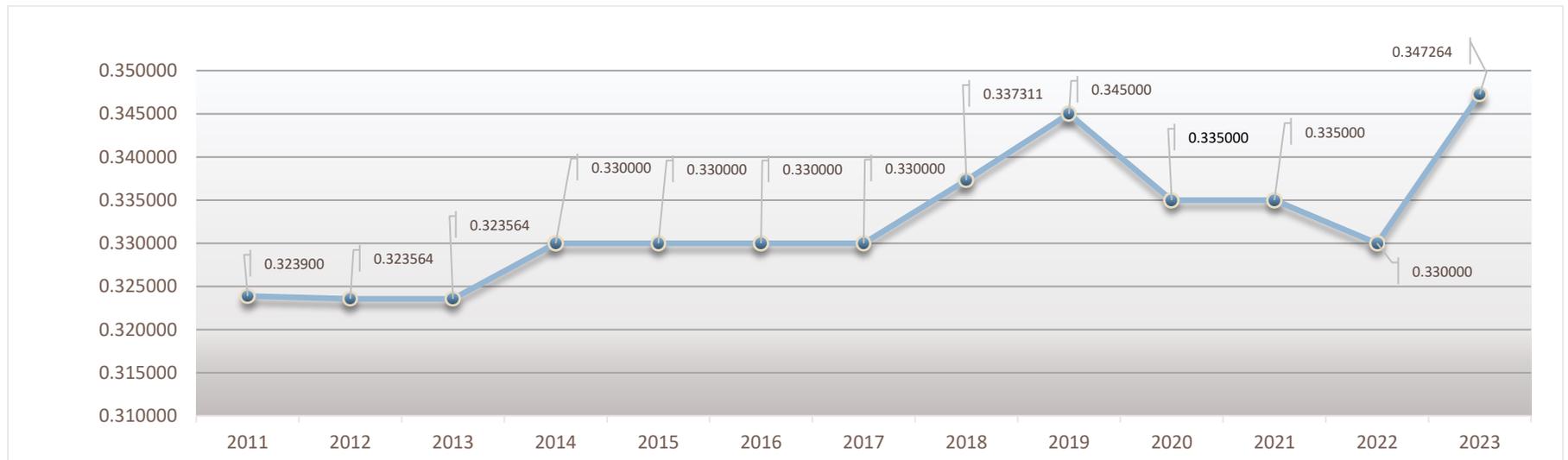
**Taxable Values – Graph – Smith County**

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



**Adopted Tax Rates – Graph – Smith County**

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



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 2023:

## Achievements - Staff

Smith County Appraisal District encourages professional development of staff.

<b>Highest Degree earned by staff</b>	<b>2023</b>
<b>Associate's Level</b>	6%
<b>Bachelor's Level</b>	69%
<b>Master's Level</b>	17%
<b>Employees with College Education</b>	92%

<b>RPA (Registered Professional Appraiser) Staff</b>	<b>2023</b>
<b>Registered Professional Appraiser Designation</b>	14
<b>Actively Working Towards (RPA) Designation</b>	4

<b>Additional Professional Certifications</b>	<b>Staff with Certifications</b>
<b>GISP Certification (Geographic Information Systems Professional)</b>	2
<b>ESRI GIS Analysis Certification</b>	1
<b>ESRI GIS Fundamentals Certification</b>	1
<b>I.T. Microsoft SQL Server Certifications</b>	1
<b>I.T. .NET Certifications</b>	1
<b>Administration RTA Coursework</b>	1

## Methods And Assistance Program

The Methods & Assistance Program (MAP) reviews the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology. The areas of study do not change from year to year, but the specific questions, number of questions, documentation required to satisfy the questions, and scoring system do a 'MEETS ALL' determination for a total point score of 100. We are currently beginning the process for a MAP Review of 2024.



# M A P

## METHODS AND ASSISTANCE PROGRAM 2022 REPORT

### Smith County Appraisal District



**Glenn Hegar** Texas Comptroller of Public Accounts

Glenn Hegar  
 Texas Comptroller of Public Accounts  
 2022-23 Final Methods and Assistance Program Review  
 Smith County Appraisal District  
 Current MAP Cycle Chief Appraiser(s): Carol Dixon  
 Previous MAP Cycle Chief Appraiser(s): Carol Dixon

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district board of directors, through the chief appraiser, ensure administrative functions are followed in accordance with Chapter 6 of the Texas Property Tax Code?	PASS
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to-date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
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
Appraisal Standards, Procedures and Methodology	Meets

**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 N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Governance	14	14	100
Taxpayer Assistance	19	19	100
Operating Procedures	25	24	96
Appraisal Standards, Procedures and Methodology	29	28	97



9/14/2016\*\*

***Smith County Appraisal District of Smith County, Texas Received the Certificate of Excellence in Assessment Administration from the International Association of Assessing Officers.***

Kansas City, Mo. – The International Association of Assessing Officers (IAAO) is pleased to announce that the Smith County Appraisal District of Smith County, Texas has received the Certificate of Excellence in Assessment Administration.

IAAO’s Certificate of Excellence in Assessment Administration recognizes governmental units and individuals involved with assessment that integrate best practices in the workplace. This challenging and rigorous program is a self-conducted evaluation of adherence to specific, accepted assessment administration and appraisal standards as defined in the IAAO publication *Assessment Practices: Self-Evaluation Guide*.

This certificate was presented during a ceremony at the IAAO 82<sup>nd</sup> Annual International Conference on Assessment Administration at Tampa Convention Center in Tampa, Florida, on August 31, 2016. IAAO’s Certificate of Excellence in Assessment Administration is an important recognition of industry professionals who strive to meet the highest standards in their line of work. It was a great honor for IAAO to present Smith County Appraisal District with this certificate during the annual conference.

***\*\*The Smith County Appraisal District will be working its recertification of the IAAO’s Certificate of Excellence in Assessment Administration in 2023.***