





# Smith County Appraisal District 2021 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*
- *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.*

## 2021 - Property Types Appraised

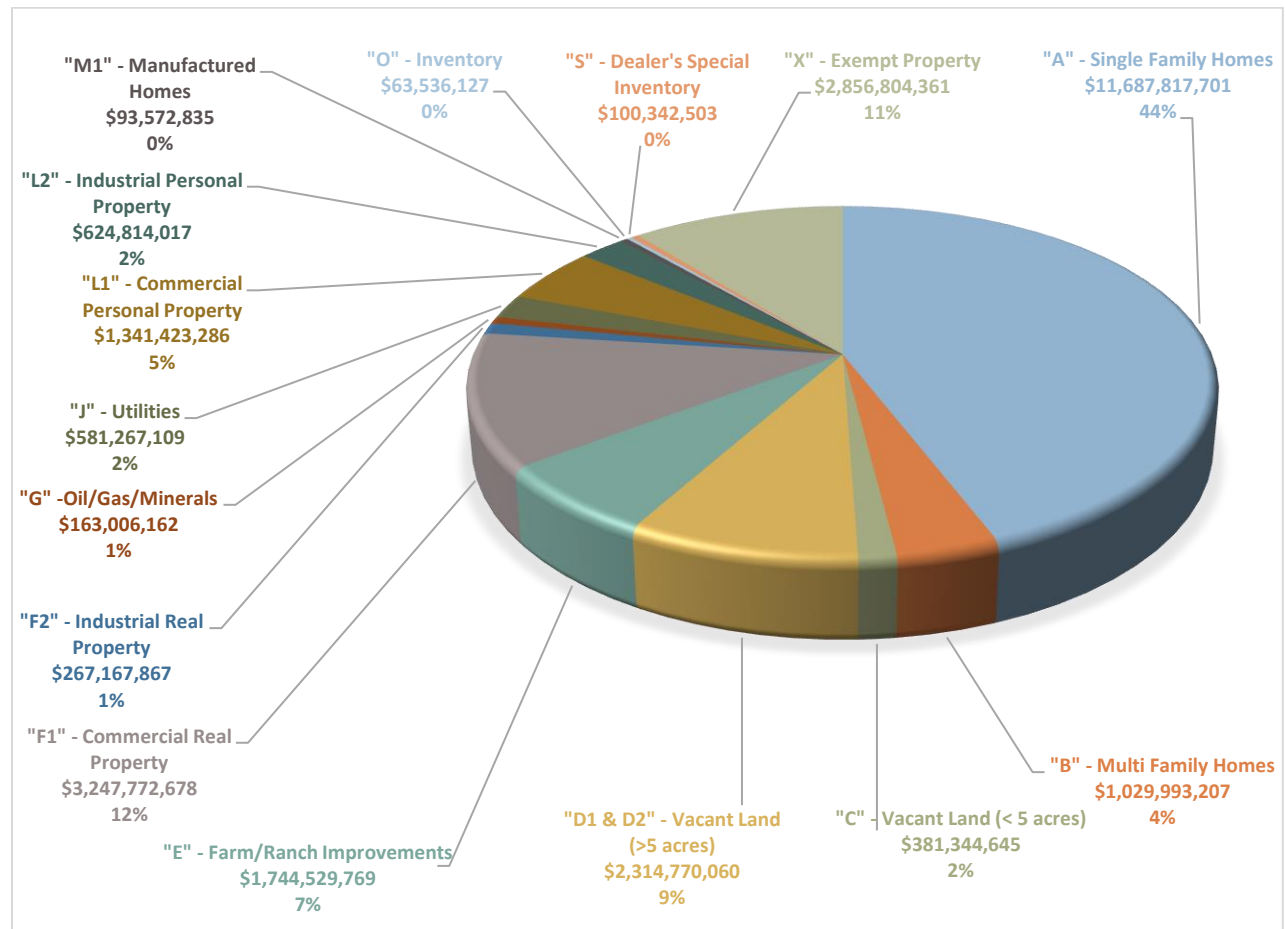
The following represents a summary of property types appraised by the district for 2021. (Excludes Uncertified):

<b>PTAD Classifications</b>	<b>Property Type</b>	<b>Parcel Count</b>	<b>Market Value</b>
A	Single Family Homes	68,599	\$11,687,817,701
B	Multi Family Homes	2,359	\$1,029,993,207
C	Vacant Land (< 5 acres)	18,349	\$381,344,645
D1 & D2	Vacant Land (>5 acres)	15,543	\$2,314,770,060
E	Farm/Ranch Improvements	12,851	\$1,744,529,769
F1	Commercial Real Property	5,388	\$3,247,772,678
F2	Industrial Real Property	143	\$267,167,867
G	Oil/Gas/Minerals	26,656	\$163,006,162
J	Utilities	932	\$581,267,109
L1	Commercial Personal Property	7,678	\$1,341,423,286
L2	Industrial Personal Property	145	\$624,814,017
M1	Manufactured Homes	4,370	\$93,572,835
O	Inventory	5,635	\$63,536,127
S	Dealer's Special Inventory	245	\$100,342,503
X	Exempt Property	3,105	\$2,856,804,361

\* 7/20/2021 certified values

## 2021 - Property Types Appraised - Graph

The following represents a summary of property types appraised by the district for 2021:



## 2019 - 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 2020 appraisal year. We are currently undergoing a PVS for 2021.

Category	Number of Ratios **	2019 CAD Rept 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	1572	10,130,509,918	0.99	7.63	76.57	92.78	1.00
B. MULTI-FAMILY RESIDENCES	44	858,240,435	*	*	*	*	*
C1. VACANT LOTS	0	366,076,198	*	*	*	*	*
C2. COLONIA LOTS	0	0	*	*	*	*	*
D2. FARM/RANCH IMP	0	36,587,012	*	*	*	*	*
E. RURAL-NON-QUAL	228	1,490,806,893	0.98	16.51	49.01	75.4	1
F1. COMMERCIAL REAL	158	3,126,262,743	0.97	14.89	61.24	75.41	0.94
F2. INDUSTRIAL REAL	0	438,437,361	*	*	*	*	*
G. OIL, GAS, MINERALS	64	249,328,973	*	*	*	*	*
J. UTILITIES	15	519,777,673	*	*	*	*	*
L1. COMMERCIAL PERSONAL	114	1,354,523,612	1	12.21	73.8	89.11	1.05
L2. INDUSTRIAL PERSONAL	0	647,249,231	*	*	*	*	*
M. OTHER PERSONAL	0	92,644,727	*	*	*	*	*
O. RESIDENTIAL INVENTORY	0	69,981,920	*	*	*	*	*
S. SPECIAL INVENTORY	0	86,096,860	*	*	*	*	*
OVERALL	2195	19,466,523,556	0.99	9.42	72.13	89.48	1.02

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 2022.

## 2021 - Appraisal Operation Summary

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

2021 RATIO STUDY RESULTS						
ISD	COUNT	MEAN	MEDIAN	WT. MEAN	PRD	COD
AR	44	0.984	0.991	0.987	1.00	3.62
BU	143	0.985	0.993	0.978	1.01	3.76
CH	132	0.969	0.972	0.976	0.99	9.65
GL	14	1.049	1.025	1.010	1.04	14.15
LI	315	1.002	0.996	1.003	1.00	3.11
TR	27	1.085	1.031	1.039	1.04	12.59
TY	1272	0.970	0.977	0.970	1.00	5.98
VA	17	0.980	1.000	0.967	1.01	12.87
WH	278	0.994	0.987	0.988	1.01	5.26
WI	42	1.081	0.994	0.999	1.08	18.07
<b>OVERALL</b>	<b>2352</b>	<b>0.981</b>	<b>0.986</b>	<b>0.981</b>	<b>1.00</b>	<b>5.30</b>

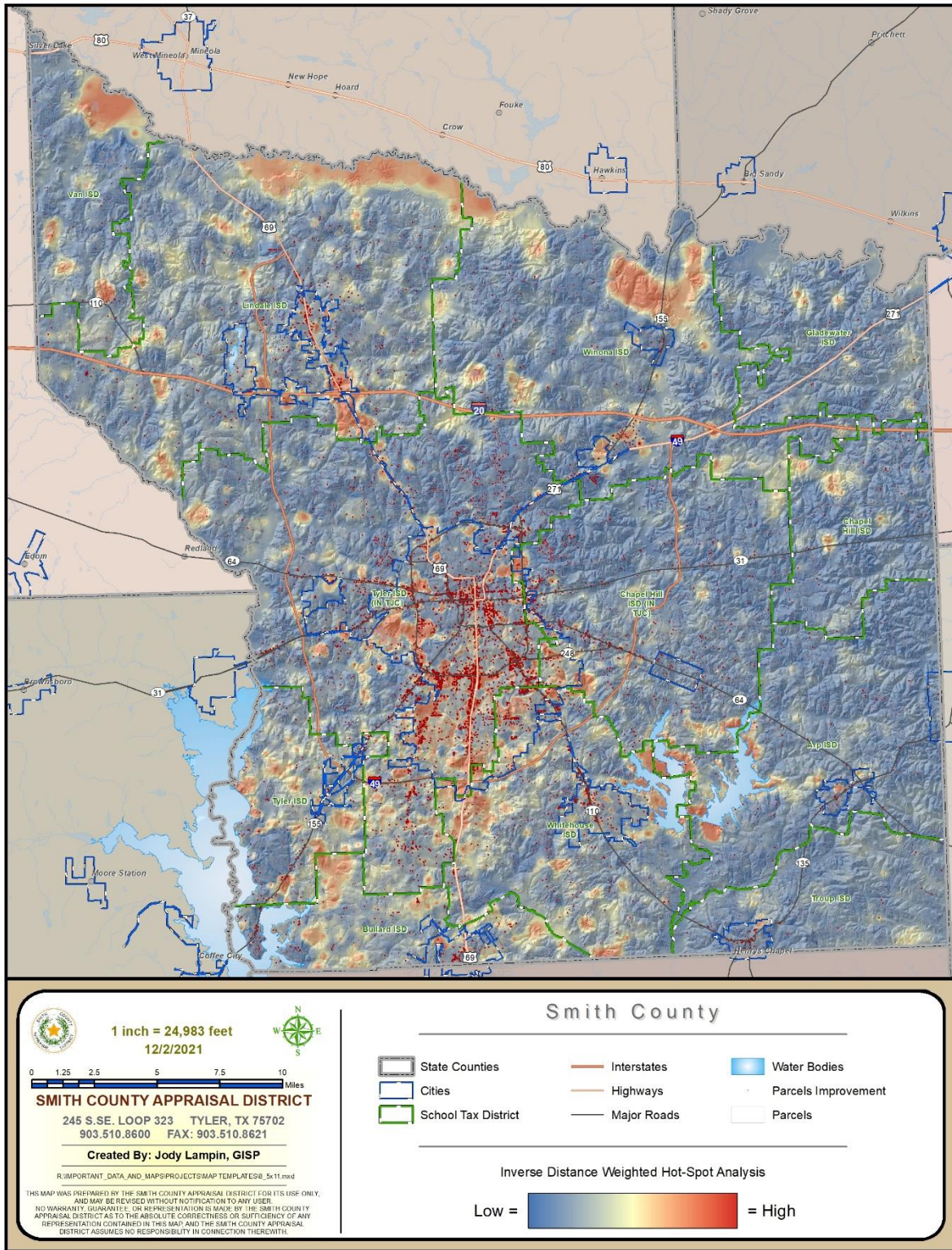
\*Catg A Outliers trimmed using the inner quartile range x4.0

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 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 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	\$25,00	None	100%
<b>City</b>					
Arp City		None	\$3,000	None	100%
Bullard City		None	\$3,000	None	100%
Lindale City		None	\$3,500	None	100%
Overton City		None	\$6,000	None	100%
Overton City Cemetery		None	None	None	100%
Troup City		None	\$5,000	None	100%
Tyler City		10% or no less than \$5000	\$6,000	None	100%
Whitehouse City		None	\$3,000	None	100%
Winona City		None	None	None	100%
<b>Schools</b>					
Arp ISD	20% or no less than \$5000 plus	\$25,000	\$10,00	\$10,000	100%
Bullard ISD		\$25,000	\$10,00	\$10,000	100%
Chapel Hill ISD		\$25,000	\$10,00	\$10,000	100%
Gladewater ISD	20% or no less than \$5000 plus	\$25,000	\$16,00	\$10,000	100%
Lindale ISD		\$25,000	\$10,00	\$10,000	100%
Troup ISD		\$25,000	\$15,00	\$10,000	100%
Tyler ISD		\$25,000	\$10,00	\$10,000	100%
Van ISD	20% or no less than \$5000 plus	\$25,000	\$10,00	\$10,000	100%
Whitehouse ISD		\$25,000	\$10,00	\$10,000	100%
Winona ISD		\$25,000	\$10,00	\$10,000	100%
<b>College Districts</b>					
Kilgore College		None	\$30,00	None	100%
Tyler Junior College		None	\$20,00	\$10,000	100%
<b>Other Districts</b>					
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%	\$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 2021, the district prepared and delivered notices of appraised value for approximately:

- **79,437**      **Real Property Notices**
- **8,489**      **Business Personal Property Notices**
- **5,243**      **Commercial Property Notices**
- **4,371**      **Mineral Interests Notices**

## 2021 Parcel Count

<i>Jurisdiction</i>	<i>Real Estate</i>	<i>Personal Property</i>	<i>Minerals</i>	<i>Total Parcels</i>	<i>**Taxable Minerals</i>
<b>County</b>					
Smith County	135,935	8,947	26,656	171,538	22,848
<b>City</b>					
Arp City	720	78	-	798	-
Bullard City*	1,974	159	-	2,133	-
Lindale City	2,983	439	-	3,422	-
Overton City*	176	14	-	190	-
Overton City Cemetery*	178	14	-	192	-
Troup City*	1,267	132	1,696	3,095	1,027
Tyler City	41,120	5,065	-	46,185	-
Whitehouse City	3,415	317	-	3,732	-
Winona City	505	60	-	565	-
<b>Schools</b>					
Arp ISD	5,437	225	9,271	14,933	7,125
Bullard ISD*	7,151	310	259	7,720	138
Chapel Hill ISD	14,261	795	4,524	19,580	3,416
Gladewater ISD*	2,419	71	606	3,096	352
Lindale ISD*	15,257	781	118	16,156	112
Troup ISD*	2,888	215	12,775	15,878	10,945
Tyler ISD	65,608	6,093	2,549	74,250	1,778
Van ISD*	2,715	66	-	2,781	-
Whitehouse ISD	14,267	961	2,088	17,316	1,573
Winona ISD	5,932	350	1,703	7,985	1,412
<b>College Districts</b>					
Kilgore College *	2,419	71	606	3,096	352
Tyler Junior College *	91,927	7,358	7,606	106,891	5,833
<b>Other Districts</b>					
Smith County MUD #1	1,130	166	-	1,296	-
Emerald Bay MUD #1	631	15	-	646	-
SCESD #1	15,708	888	86	16,682	82
SCESD #2	73,326	3,178	26,416	102,920	22,608
Appraisal District Total	135,935	8,947	26,656	171,538	22,848

\*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**

<b>Jurisdiction</b>	<b>07/20/21**</b>	<b>07/22/20**</b>	<b>07/19/19**</b>	<b>7/24/18**</b>	<b>7/18/17**</b>	<b>7/15/16**</b>	<b>7/15/15**</b>	<b>7/24/14**</b>	<b>7/20/13**</b>	<b>7/11/12**</b>	<b>7/15/11**</b>	<b>4/27/10**</b>
<b>County</b>												
Smith County	\$200,386	\$192,979	\$179,233	\$169,939	\$165,841	\$158,188	\$150,802	\$144,817	\$141,103	\$138,337	\$137,173	\$135,712
<b>City</b>												
Arp	\$97,030	\$88,602	\$82,384	\$80,263	\$78,875	\$76,563	\$75,138	\$72,691	\$67,797	\$67,381	\$68,364	\$67,866
Bullard **	\$244,297	\$236,491	\$222,749	\$213,888	\$203,369	\$191,594	\$179,490	\$170,566	\$164,667	\$161,694	\$160,424	\$154,732
Lindale	\$185,584	\$179,249	\$164,168	\$152,188	\$147,799	\$140,105	\$131,678	\$124,424	\$119,627	\$116,906	\$115,139	\$114,511
Overton **	\$108,835	\$103,725	\$100,550	\$91,154	\$87,526	\$83,406	\$82,634	\$84,619	\$81,585	\$80,024	\$81,645	\$79,974
Overton City Cemetery**	\$108,835	\$103,725	\$100,550	\$91,154	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Troup **	\$90,655	\$90,401	\$87,517	\$81,364	\$77,318	\$73,605	\$69,699	\$67,246	\$63,553	\$62,668	\$62,582	\$61,601
Tyler	\$218,571	\$210,431	\$196,002	\$186,540	\$184,226	\$175,902	\$168,260	\$161,724	\$157,565	\$154,668	\$153,424	\$152,565
Whitehouse	\$183,164	\$175,204	\$165,046	\$154,797	\$151,513	\$144,945	\$139,280	\$133,834	\$130,955	\$128,708	\$128,562	\$128,087
Winona	\$96,346	\$91,703	\$86,923	\$79,606	\$76,527	\$68,800	\$66,826	\$65,388	\$65,327	\$65,496	\$64,620	\$64,698
<b>Schools</b>												
Arp	\$192,981	\$182,953	\$169,792	\$162,007	\$158,334	\$151,431	\$145,895	\$140,419	\$135,764	\$131,743	\$131,033	\$123,847
Bullard **	\$247,026	\$239,780	\$228,197	\$220,685	\$215,325	\$206,302	\$195,482	\$189,441	\$186,437	\$182,456	\$182,039	\$178,271
Chapel Hill	\$183,665	\$177,828	\$168,243	\$159,296	\$154,193	\$148,856	\$142,872	\$137,666	\$135,112	\$132,887	\$131,443	\$129,836
Gladewater **	\$127,977	\$118,833	\$118,060	\$105,573	\$100,434	\$99,296	\$94,935	\$91,154	\$86,465	\$83,705	\$83,432	\$83,728
Lindale **	\$205,510	\$197,809	\$182,519	\$170,456	\$166,521	\$157,334	\$148,482	\$140,396	\$135,352	\$132,415	\$131,909	\$131,292
Troup **	\$118,545	\$118,043	\$110,890	\$100,128	\$96,656	\$91,406	\$87,803	\$82,981	\$78,036	\$77,426	\$76,197	\$74,380
Tyler	\$196,848	\$189,249	\$174,994	\$166,354	\$162,789	\$155,004	\$148,001	\$142,333	\$138,841	\$136,450	\$135,205	\$134,445
Van **	\$166,842	\$164,403	\$146,666	\$135,700	\$134,302	\$127,314	\$119,385	\$115,847	\$111,591	\$109,892	\$109,902	\$108,962
Whitehouse	\$243,900	\$235,941	\$219,766	\$209,280	\$203,273	\$195,124	\$186,370	\$179,208	\$174,390	\$170,185	\$168,760	\$166,377
Winona	\$109,977	\$104,798	\$96,337	\$90,670	\$92,123	\$83,717	\$80,335	\$77,362	\$76,296	\$75,472	\$74,111	\$73,796
<b>College Districts</b>												
Kilgore College**	\$127,977	\$118,833	\$118,060	\$105,573	\$100,434	\$99,296	\$94,935	\$91,154	\$86,465	\$83,705	\$83,432	\$83,728
Tyler Junior	\$192,097	\$184,799	\$171,193	\$161,791	\$158,411	\$150,928	\$143,905	\$138,094	\$134,602	\$132,317	\$131,126	\$130,432
<b>Other Districts</b>												
Smith County MUD #1	\$73,797	\$72,885	\$68,477	\$66,627	\$66,022	\$60,653	\$59,261	\$59,048	\$60,525	\$60,705	\$60,390	\$60,629
SCESD #1	\$183,805	\$175,684	\$159,007	\$147,339	\$142,866	\$136,610	\$128,379	\$120,777	\$116,721	\$114,180	\$113,136	\$112,046
SCESD #2	\$187,131	\$180,446	\$167,466	\$159,052	\$153,168	\$146,060	\$139,000	\$133,847	\$130,577	\$127,849	\$126,412	\$124,090

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

**New Construction**

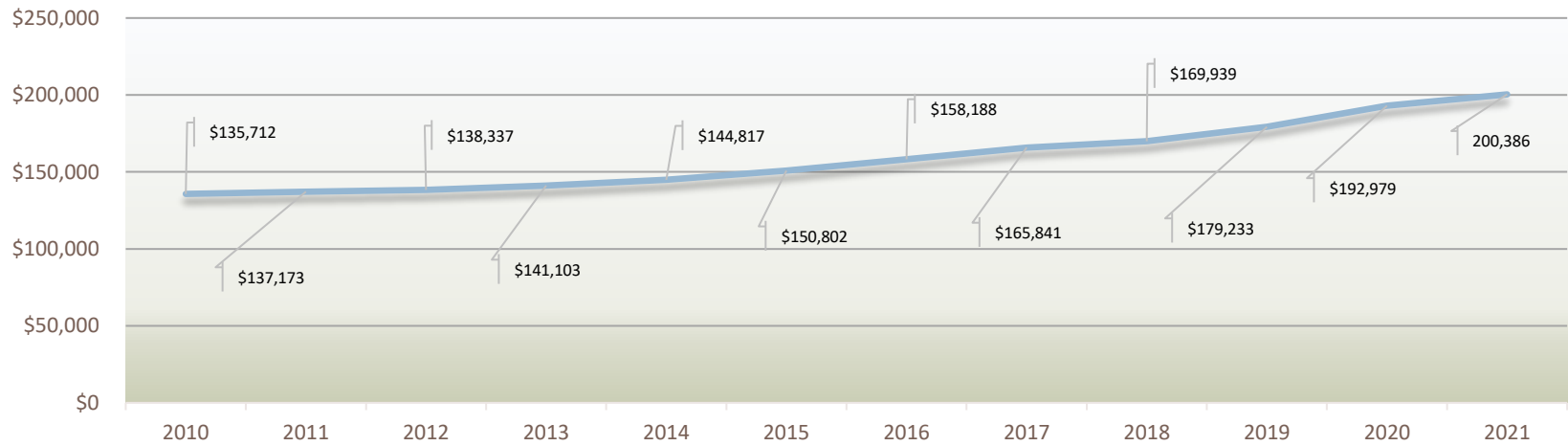
**\*\*Values based on properties in Smith County**

Jurisdiction	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<b>County</b>												
Smith County	\$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	\$219,001,171	\$201,898,766
<b>City</b>												
Arp City	\$2,511,084	\$852,066	\$464,109	\$232,200	\$637,985	\$164,328	\$194,830	\$526,317	\$231,355	\$216,840	\$177,293	\$67,362
Bullard City**	\$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	\$5,760,953	\$4,428,492
Lindale City	\$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	\$6,492,729	\$2,203,824
Overton City**	\$147,227	\$308,068	\$370,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,156	\$106,665
Overton City Cemetery	\$147,227	\$308,068	\$370,775	\$0								
Troup City**	\$845,737	\$142,837	\$72,711	\$724,394	\$375,048	\$392,489	\$875,478	\$516,916	\$441,936	\$771,241	\$716,174	\$518,751
Tyler City	\$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	\$99,639,491	\$101,524,718
Whitehouse City	\$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	\$4,208,824	\$3,020,927
Winona City	\$2,370,041	\$302,869	\$293,781	\$613,496	\$830,216	\$204,594	\$28,244	\$462,906	\$0	\$367,951	\$1,147,457	\$83,912
<b>Schools</b>												
Arp ISD	\$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	\$5,787,157	\$4,952,140
Bullard ISD**	\$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	\$14,016,872	\$11,725,706
Chapel Hill ISD	\$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	\$20,841,402	\$38,076,231
Gladewater ISD**	\$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	\$1,879,930	\$1,323,789
Lindale ISD**	\$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	\$19,753,901	\$15,295,735
Troup ISD**	\$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	\$1,838,945	\$1,059,602
Tyler ISD	\$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	\$114,423,403	\$101,545,321
Van ISD**	\$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	\$1,790,571	\$538,334
Whitehouse ISD	\$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	\$34,261,894	\$25,856,945
Winona ISD	\$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	\$4,407,096	\$1,524,963
<b>College Districts</b>												
Kilgore College	\$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	\$1,879,930	\$1,323,789
Tyler Junior College**	\$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	\$153,227,461	\$148,223,050
<b>Other Districts</b>												
Smith County MUD #1	\$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	\$814,870	\$486,637
SCESD #1	\$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	\$21,101,251	\$13,742,394
SCESD #2	\$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	\$92,536,794	\$81,371,297

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

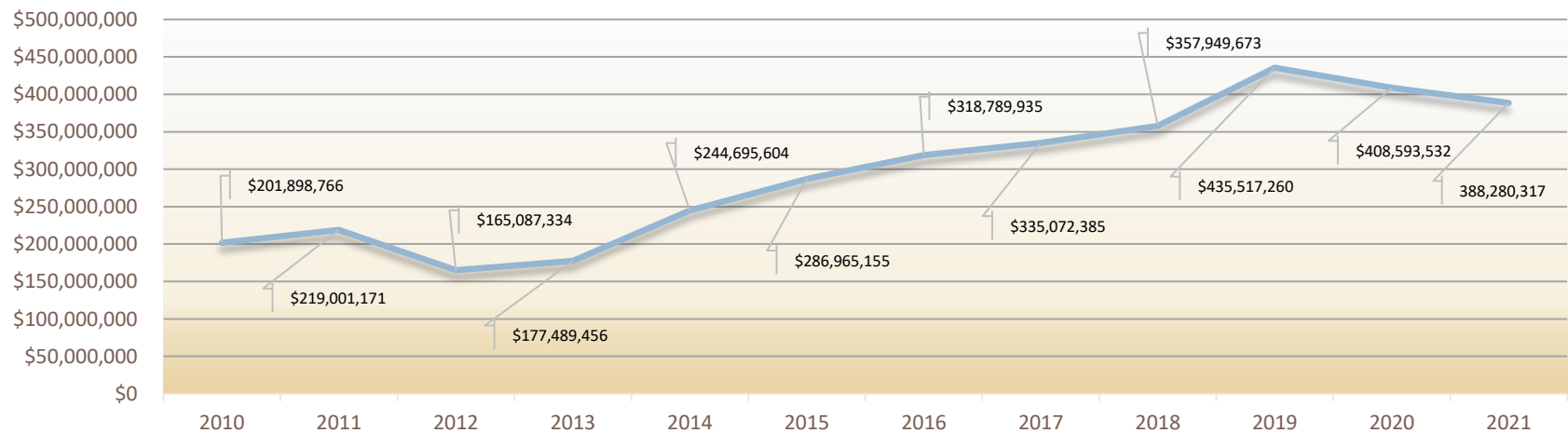
**Average Home Values - Graph - Smith County**

**\*\*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**

<i>Jurisdiction</i>	<i>2021</i>	<i>2020</i>	<i>2019</i>	<i>2018</i>	<i>2017</i>	<i>2016</i>	<i>2015</i>	<i>2014</i>	<i>2013</i>	<i>2012</i>	<i>2011</i>	<i>2010</i>
<b>County</b>												
Smith County	\$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	\$13,629,713,989	\$13,511,713,259
<b>City</b>												
Arp City	\$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	\$31,867,298	\$32,207,806
Bullard City	\$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	\$151,173,458	\$143,682,785
Lindale City	\$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	\$418,012,975	\$415,271,656
Overton City	\$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	\$5,617,255	\$5,777,016
Overton City Cemetery	\$8,619,549	\$8,291,197	\$7,791,511	\$6,751,449								
Troup City	\$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	\$66,580,600	\$70,892,550
Tyler City	\$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	\$6,730,580,806	\$6,667,500,469
Whitehouse City	\$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	\$359,581,699	\$357,687,644
Winona City	\$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	\$18,216,919	\$15,584,515
<b>Schools</b>												
Arp ISD	\$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	\$344,528,678	\$355,132,988
Bullard ISD	\$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	\$580,252,334	\$558,964,446
Chapel Hill ISD	\$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	\$1,124,545,443	\$1,109,447,857
Gladewater ISD	\$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	\$72,176,777	\$73,054,314
Lindale ISD	\$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	\$1,138,480,197	\$1,129,434,377
Troup ISD	\$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	\$209,018,634	\$248,190,511
Tyler ISD	\$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	\$7,516,126,103	\$7,448,408,075
Van ISD	\$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	\$65,239,446	\$63,744,871
Whitehouse ISD	\$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	\$1,683,444,761	\$1,664,384,848
Winona ISD	\$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	\$377,552,064	\$358,823,507
<b>College Districts</b>												
Kilgore College	\$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	\$88,635,818	\$89,520,118
Tyler Junior College	\$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	\$10,153,570,382	\$10,039,944,135
<b>Other Districts</b>												
Smith County MUD #1	\$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	\$110,116,858	\$116,407,652
Emerald Bay MUD #1	N/A	N/A	N/A	N/A	N/A	N/A	\$143,853,375	\$141,343,413	\$140,665,271	\$139,000,939	\$142,640,983	\$145,123,956
SCESD #1	\$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	\$1,051,623,871	\$1,039,154,154
SCESD #2	\$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	\$5,215,215,785	\$5,187,069,322



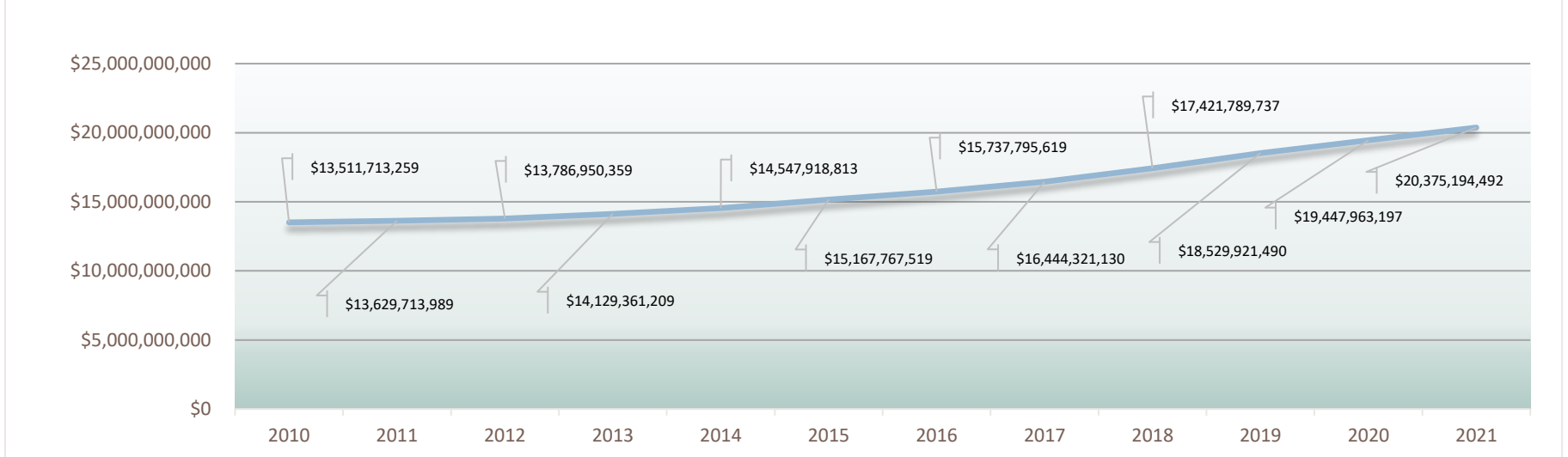
**Adopted Tax Rates**

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

<b>Jurisdiction</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b>County</b>											
Smith County	0.335000	0.335000	0.345000	0.337311	0.330000	0.330000	0.330000	0.330000	0.323564	0.323564	0.323900
<b>City</b>											
Arp City	0.671836	0.707162	0.722604	0.700871	0.669147	0.669147	0.540756	0.561280	0.572525	0.580100	0.422540
Bullard City	0.595599	0.595599	0.605347	0.595347	0.563264	0.563264	0.574571	0.588137	0.555749	0.555749	0.555749
Lindale City	0.456891	0.478500	0.470900	0.475000	0.472218	0.472218	0.482100	0.482100	0.482800	0.493000	0.493300
Overton City	0.739950	0.733022	0.727911	0.729700	0.648000	0.648000	0.628000	0.628000	0.553182	0.571502	0.576530
Overton City Cemetery	0.050000	0.050000	0.050000	0.050000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Troup City	0.816257	0.829434	0.867087	0.867087	0.909881	0.909881	0.915620	0.921544	0.943158	0.951771	0.842270
Tyler City	0.269900	0.259000	0.259900	0.244452	0.230000	0.230000	0.220000	0.220000	0.220000	0.207708	0.208865
Whitehouse City	0.792891	0.792891	0.792891	0.792891	0.650000	0.650000	0.672110	0.672110	0.672110	0.672110	0.672110
Winona City	0.407732	0.450000	0.402997	0.420000	0.362780	0.362780	0.362780	0.375443	0.369881	0.370811	0.381591
<b>Schools</b>											
Arp ISD	1.352800	1.392700	1.408300	1.470000	1.460000	1.460000	1.460000	1.270000	1.270000	1.270000	1.270000
Bullard ISD	1.356300	1.375300	1.470000	1.630000	1.670000	1.670000	1.670000	1.470000	1.470000	1.470000	1.470000
Chapel Hill ISD	1.099000	1.099000	1.145900	1.230000	1.240000	1.240000	1.240000	1.245000	1.25300	1.245000	1.260000
Gladewater ISD	1.449700	1.449700	1.463400	1.565000	1.565000	1.565000	1.565000	1.490000	1.170000	1.170000	1.170000
Lindale ISD	1.192000	1.258000	1.360000	1.390000	1.400000	1.400000	1.400000	1.435000	1.435000	1.455000	1.455000
Troup ISD	1.166700	1.169700	1.183350	1.290000	1.170000	1.170000	1.150000	1.118000	1.118000	1.108000	1.108000
Tyler ISD	1.289100	1.304100	1.335000	1.405000	1.375000	1.375000	1.375000	1.375000	1.375000	1.375000	1.375000
Van ISD	1.275170	1.355170	1.414750	1.546400	1.561400	1.561400	1.521400	1.521400	1.541400	1.556400	1.556400
Whitehouse ISD	1.222600	1.274600	1.325000	1.413000	1.193000	1.193000	1.193000	1.193000	1.193000	1.193000	1.193000
Winona ISD	1.217740	1.222170	1.284200	1.432890	1.485140	1.485140	1.498600	1.498600	1.443092	1.442040	1.446690
<b>College Districts</b>											
Kilgore College	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000	0.154000	0.154000	0.154000	0.154000
Tyler Junior College	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.182176
<b>Other Districts</b>											
Smith County MUD #1	0.250000	0.238717	0.253000	0.253000	0.241960	0.241960	0.348670	0.387400	0.355540	0.355540	0.355540
Emerald Bay MUD #1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SCESD #1	0.063588	0.065300	0.067664	0.067664	0.067664	0.067664	0.067664	0.069417	0.059417	0.059417	0.059780
SCESD #2	0.068633	0.070000	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648

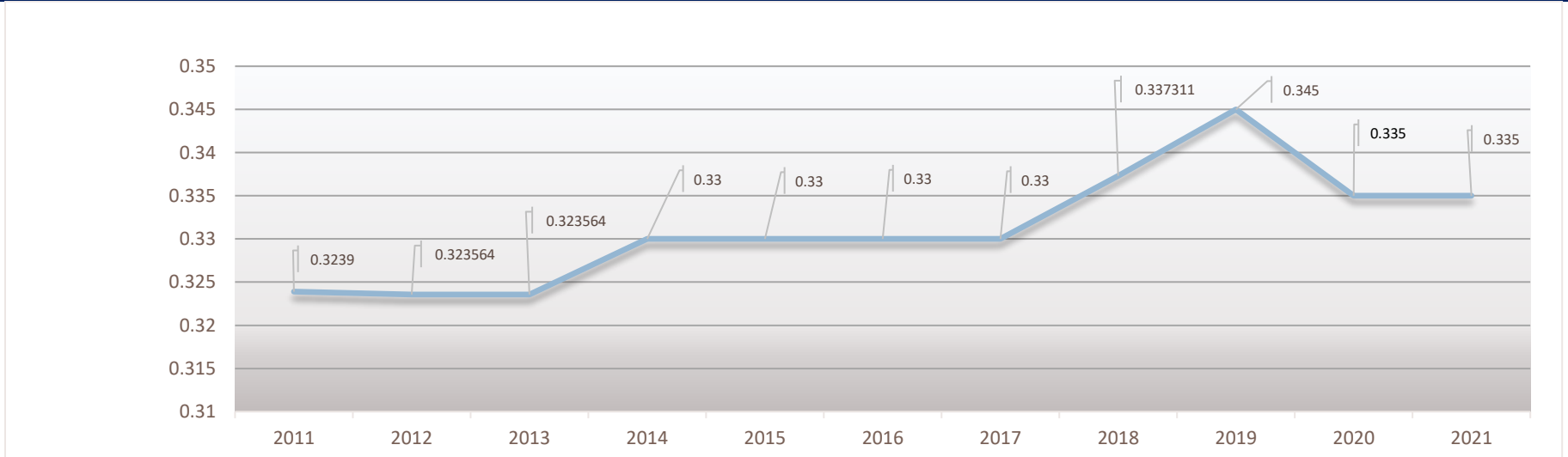
**Taxable Values – Graph – Smith County**

**\*\*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 2021:

## Achievements - Staff

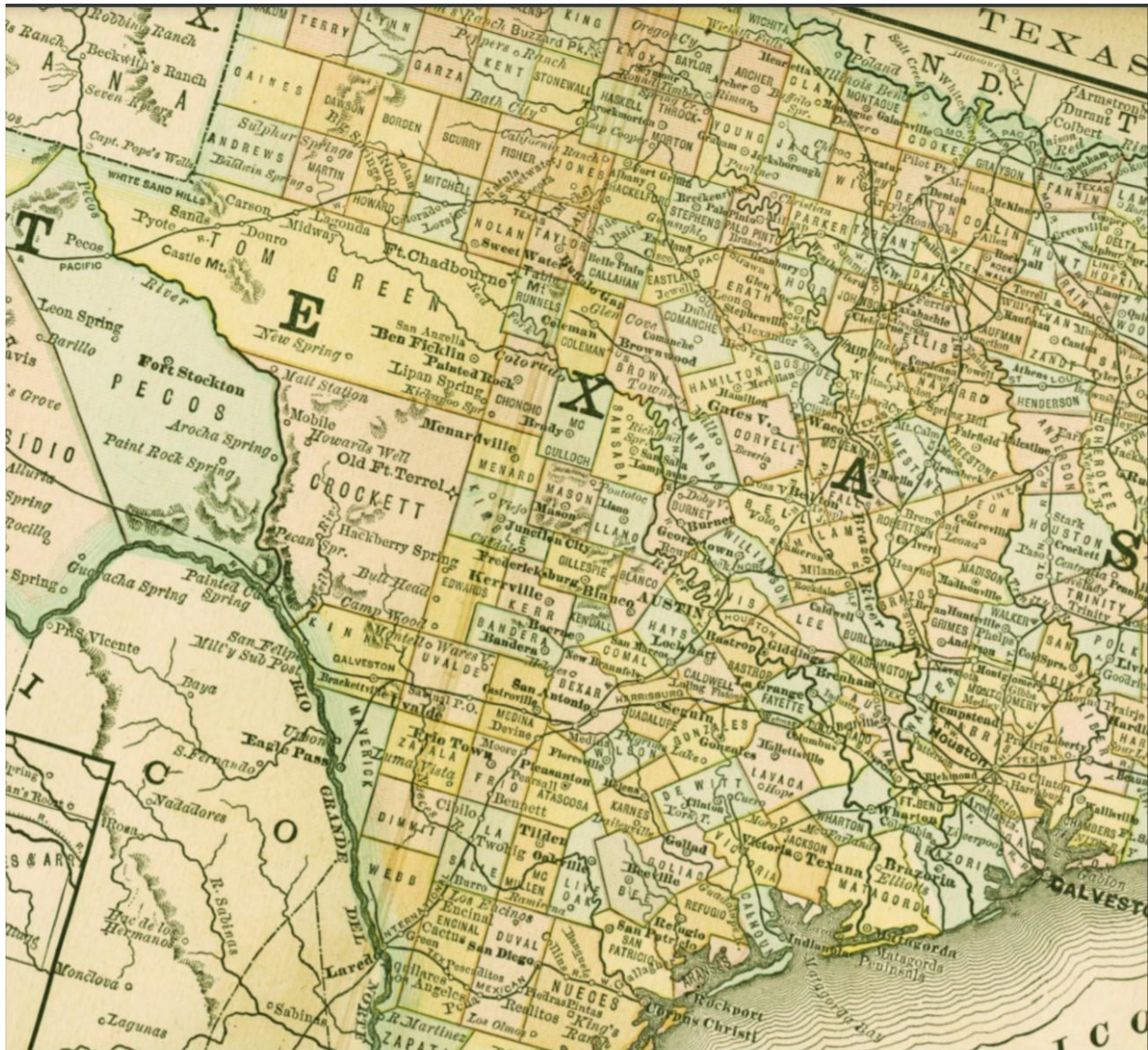
Smith County Appraisal District encourages professional development of staff.

<b>Highest Degree earned by staff</b>	<b>2021</b>
<i>Associate's Level</i>	6%
<i>Bachelor's Level</i>	69%
<i>Master's Level</i>	17%
<i>Employees with College Education</i>	92%

<b>RPA (Registered Professional Appraiser) Staff</b>	<b>2021</b>
<i>Registered Professional Appraiser Designation</i>	8
<i>Actively Working Towards (RPA) Designation</i>	12

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

Achievements – Appraisal District, cont.



METHODS AND ASSISTANCE PROGRAM 2020 REPORT  
Smith County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts



**Achievements – Appraisal District, cont.**

**Glenn Hegar  
Texas Comptroller of Public Accounts  
2020-21 Final Methods and Assistance Program  
Review  
Smith County Appraisal District**

This review is conducted in accordance with Tax Code Section 5.102(a-1) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

The appraisal district is established in a county located in an area declared by the governor to be a disaster area during the tax year in which the review is required. Therefore, a limited-scope review has been conducted.

<b>Mandatory Requirements</b>	<b>PASS/FAIL</b>
<b>Does the appraisal district have up-to-date appraisal maps?</b>	<b>PASS</b>
<b>Is the implementation of the appraisal district’s most recent reappraisal plan current?</b>	<b>PASS</b>
<b>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?</b>	<b>PASS</b>
<b>Are values reproducible using the appraisal district’s written procedures and appraisal records?</b>	<b>PASS</b>

<b>Appraisal District Activities</b>	<b>RATING</b>
<b>Governance</b>	<b>MEETS ALL</b>
<b>Taxpayer Assistance</b>	<b>MEETS ALL</b>
<b>Operating Procedures</b>	<b>MEETS ALL</b>
<b>Appraisal Standards, Procedures and Methodology</b>	<b>MEETS ALL</b>

**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

<b>Review Areas</b>	<b>Total Questions in Review Area (excluding N/A Questions)</b>	<b>Total “Yes” Points</b>	<b>Total Score (Total “Yes” Questions/Total Questions) x 100</b>
<b>Governance</b>	14	14	100
<b>Taxpayer Assistance</b>	8	8	100
<b>Operating Procedures</b>	13	13	100
<b>Appraisal Standards, Procedures and Methodology</b>	18	18	100

## ***Achievements – Appraisal District, cont.***



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 2022.***