



*Smith County Appraisal District
2022 Annual Report*





Smith County Appraisal District 2022 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.

2022 - Property Types Appraised

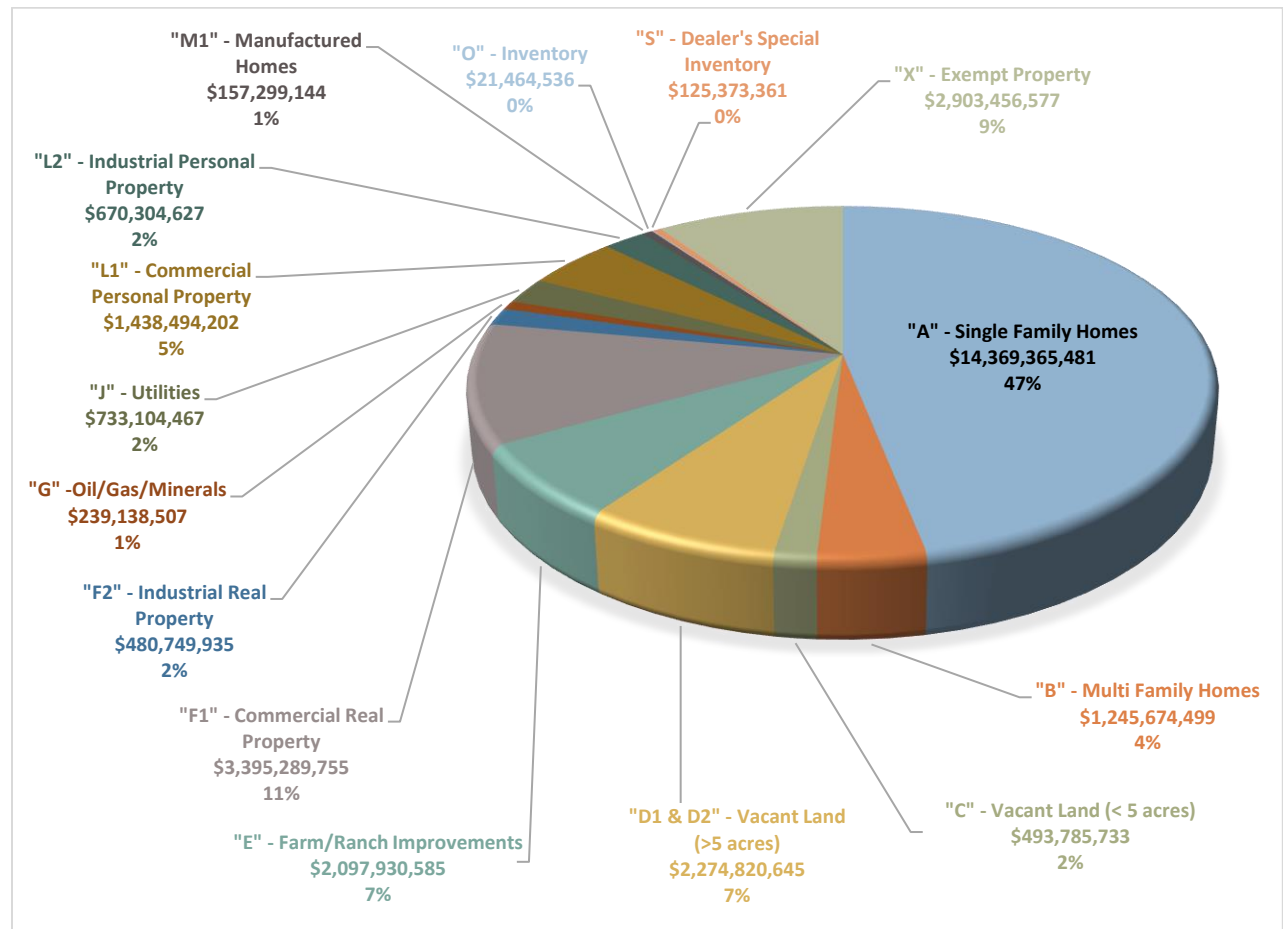
The following represents a summary of property types appraised by the district for 2022. (Excludes Uncertified):

PTAD Classifications	Property Type	Parcel Count	Market Value
A	Single Family Homes	70,597	\$14,369,365,481
B	Multi Family Homes	2,270	\$1,245,674,499
C	Vacant Land (< 5 acres)	20,893	\$493,785,733
D1 & D2	Vacant Land (>5 acres)	15,163	\$2,274,820,645
E	Farm/Ranch Improvements	13,394	\$2,097,930,585
F1	Commercial Real Property	5,402	\$3,395,289,755
F2	Industrial Real Property	146	\$480,749,935
G	Oil/Gas/Minerals	33,006	\$239,138,507
J	Utilities	942	\$733,104,467
L1	Commercial Personal Property	7,583	\$1,438,494,202
L2	Industrial Personal Property	149	\$670,304,627
M1	Manufactured Homes	4,388	\$157,299,144
O	Inventory	3,865	\$21,464,536
S	Dealer's Special Inventory	247	\$125,373,361
X	Exempt Property	3,039	\$2,903,456,577

* 7/20/2022 certified values

2022 - Property Types Appraised - Graph

The following represents a summary of property types appraised by the district for 2022:



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.

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

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.

2022 - Appraisal Operation Summary

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

2022 RATIO STUDY RESULTS						
ISD	COUNT	MEAN	MEDIAN	WT. MEAN	PRD	COD
AR	84	0.9951	1.0060	0.9382	1.06	14.30
BU	306	1.0156	1.0142	1.0030	1.01	7.64
CH	218	1.0253	1.0164	1.0153	1.01	8.35
GL	14	1.1298	1.0152	0.9823	1.15	30.15
LI	637	1.0084	1.0059	0.9965	1.01	11.39
TR	30	1.0215	1.0230	0.9715	1.05	18.46
TY	2103	1.0189	1.0123	1.0109	1.01	9.26
VA	12	0.8892	0.9116	0.8786	1.01	15.92
WH	570	1.0237	1.0172	1.0014	1.02	9.37
WI	63	1.0343	1.0125	1.0218	1.01	7.95
OVERALL	4037	1.0164	1.0122	1.0036	1.01	9.65

*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
County					
Smith County		None	\$25,00	None	100%
City					
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%
Schools					
Arp ISD	20% or no less than \$5000 plus	\$40,000	\$10,000	\$10,000	100%
Bullard ISD		\$40,000	\$10,000	\$10,000	100%
Chapel Hill ISD		\$40,000	\$10,000	\$10,000	100%
Gladewater ISD	20% or no less than \$5000 plus	\$40,000	\$16,000	\$10,000	100%
Lindale ISD		\$40,000	\$10,000	\$10,000	100%
Troup ISD		\$40,000	\$15,000	\$10,000	100%
Tyler ISD		\$40,000	\$10,000	\$10,000	100%
Van ISD	20% or no less than \$5000 plus	\$40,000	\$10,000	\$10,000	100%
Whitehouse ISD		\$40,000	\$10,000	\$10,000	100%
Winona ISD		\$40,000	\$10,000	\$10,000	100%
College Districts					
Kilgore College		None	\$30,000	None	100%
Tyler Junior College		None	\$20,000	\$10,000	100%
Other Districts					
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 2022, the district prepared and delivered notices of appraised value for approximately:

➤ 100,150	Real Property Notices
➤ 8,400	Business Personal Property Notices
➤ 6,300	Commercial Property Notices
➤ 4,300	Mineral Interests Notices

2022 Parcel Count

<i>Jurisdiction</i>	<i>Real Estate</i>	<i>Personal Property</i>	<i>Minerals</i>	<i>Total Parcels</i>	<i>**Taxable Minerals</i>
County					
Smith County	138,674	8,872	33,006	180,552	29,165
City					
Arp City	727	81	-	808	-
Bullard City*	2,141	163	-	2,304	-
Lindale City	3,120	452	-	3,572	-
Overton City*	172	14	-	186	-
Overton City Cemetery*	172	14	-	186	-
Troup City*	1,273	132	1,871	3,276	1,245
Tyler City	41,728	5,007	-	46,735	-
Whitehouse City	3,470	315	-	3,785	-
Winona City	574	63	-	637	-
Schools					
Arp ISD	5,505	229	11,674	17,408	9,288
Bullard ISD*	7,430	318	209	7,957	117
Chapel Hill ISD	14,467	795	6,138	21,400	5,096
Gladewater ISD*	2,443	68	735	3,246	434
Lindale ISD*	15,611	791	140	16,542	122
Troup ISD*	2,910	216	16,085	19,211	14,100
Tyler ISD	66,737	6,023	2,861	75,621	2,075
Van ISD*	2,739	65	-	2,804	-
Whitehouse ISD	14,599	927	2,670	18,196	2,094
Winona ISD	6,233	368	1,940	8,541	1,607
College Districts					
Kilgore College *	2,443	68	735	3,246	434
Tyler Junior College *	93,772	7,298	9,643	110,713	7,907
Other Districts					
Smith County MUD #1	1,201	181	-	1,382	-
Emerald Bay MUD #1	628	15	-	643	-
SCESD #1	16,156	899	86	17,141	82
SCESD #2	74,951	3,153	32,751	110,855	28,912
Appraisal District Total	138,674	8,872	33,006	180,552	29,165

*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	7/20/22**	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**	7/15/11**	4/27/10**
County													
Smith County	\$238,764	\$200,386	\$192,979	\$179,233	\$169,939	\$165,841	\$158,188	\$150,802	\$144,817	\$141,103	\$138,337	\$137,173	\$135,712
City													
Arp	\$119,518	\$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 **	\$277,099	\$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	\$218,100	\$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 **	\$129,789	\$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**	\$129,789	\$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 **	\$105,700	\$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	\$260,852	\$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	\$218,962	\$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	\$130,161	\$96,346	\$91,703	\$86,923	\$79,606	\$76,527	\$68,800	\$66,826	\$65,388	\$65,327	\$65,496	\$64,620	\$64,698
Schools													
Arp	\$229,965	\$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 **	\$284,604	\$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	\$217,304	\$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 **	\$152,798	\$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 **	\$249,314	\$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 **	\$130,937	\$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	\$236,476	\$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 **	\$217,273	\$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	\$279,632	\$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	\$143,729	\$109,977	\$104,798	\$96,337	\$90,670	\$92,123	\$83,717	\$80,335	\$77,362	\$76,296	\$75,472	\$74,111	\$73,796
College Districts													
Kilgore College**	\$152,798	\$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	\$231,741	\$192,097	\$184,799	\$171,193	\$161,791	\$158,411	\$150,928	\$143,905	\$138,094	\$134,602	\$132,317	\$131,126	\$130,432
Other Districts													
Smith County MUD #1	\$97,425	\$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	\$222,303	\$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	\$221,377	\$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.

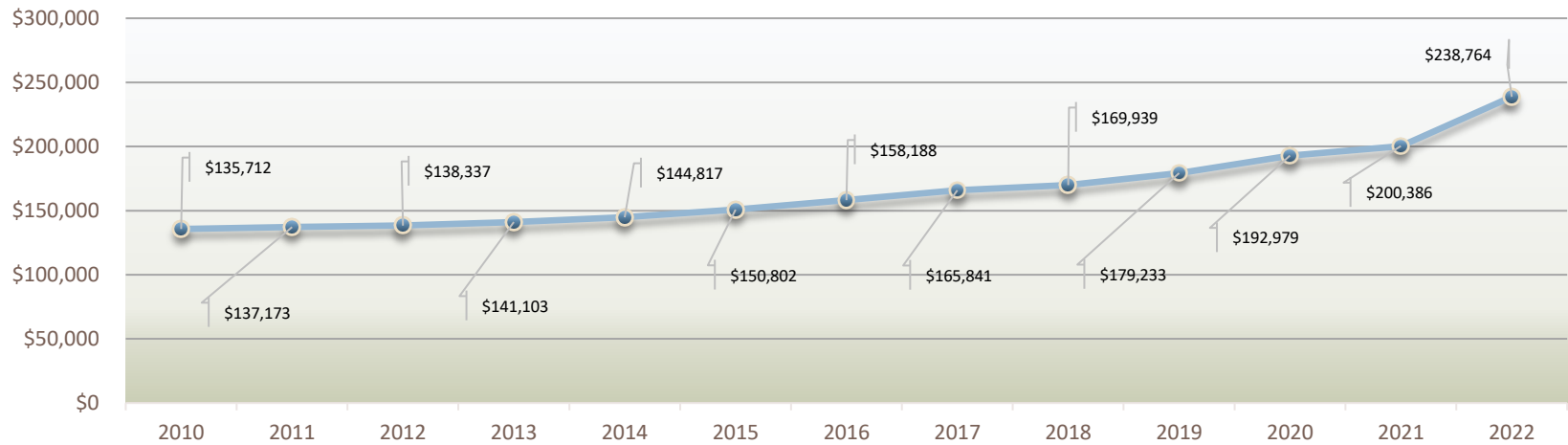
New Construction

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

<i>Jurisdiction</i>	<i>2022</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>
County													
Smith County	\$ 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	\$219,001,171	\$201,898,766
City													
Arp City	\$2,320,833	\$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**	\$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	\$5,760,953	\$4,428,492
Lindale City	\$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	\$6,492,729	\$2,203,824
Overton City**	\$0	\$147,227	\$308,068	\$370,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,156	\$106,665
Overton City Cemetery	\$0	\$147,227	\$308,068	\$370,775	\$0								
Troup City**	\$1,027,623	\$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	\$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	\$99,639,491	\$101,524,718
Whitehouse City	\$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	\$4,208,824	\$3,020,927
Winona City	\$5,499,964	\$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
Schools													
Arp ISD	\$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	\$5,787,157	\$4,952,140
Bullard ISD**	\$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	\$14,016,872	\$11,725,706
Chapel Hill ISD	\$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	\$20,841,402	\$38,076,231
Gladewater ISD**	\$ 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	\$1,879,930	\$1,323,789
Lindale ISD**	\$ 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	\$19,753,901	\$15,295,735
Troup ISD**	\$ 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	\$1,838,945	\$1,059,602
Tyler ISD	\$ 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	\$114,423,403	\$101,545,321
Van ISD**	\$ 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	\$1,790,571	\$538,334
Whitehouse ISD	\$ 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	\$34,261,894	\$25,856,945
Winona ISD	\$ 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	\$4,407,096	\$1,524,963
College Districts													
Kilgore College	\$ 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	\$1,879,930	\$1,323,789
Tyler Junior College**	\$ 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	\$153,227,461	\$148,223,050
Other Districts													
Smith County MUD #1	\$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	\$814,870	\$486,637
Emerald Bay MUD #1	\$1,386,884												
SCESD #1	\$ 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	\$21,101,251	\$13,742,394
SCESD #2	\$ 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	\$92,536,794	\$81,371,297

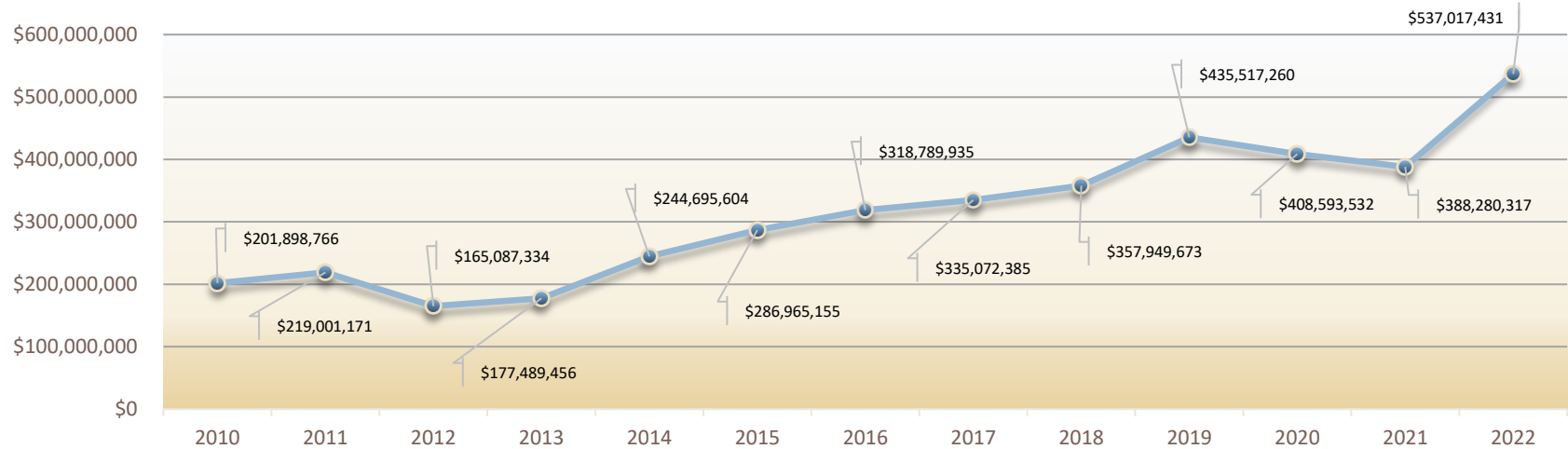
Average Home Values - Graph - Smith County

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



New Construction - Graph - Smith County

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



Jurisdiction	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County													
Smith County	\$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	\$13,629,713,989	\$13,511,713,259
City													
Arp City	\$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	\$31,867,298	\$32,207,806
Bullard City	\$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	\$151,173,458	\$143,682,785
Lindale City	\$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	\$418,012,975	\$415,271,656
Overton City	\$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	\$5,617,255	\$5,777,016
Overton City Cemetery	\$9,456,352	\$8,619,549	\$8,291,197	\$7,791,511	\$6,751,449								
Troup City	\$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	\$66,580,600	\$70,892,550
Tyler City	\$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	\$6,730,580,806	\$6,667,500,469
Whitehouse City	\$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	\$359,581,699	\$357,687,644
Winona City	\$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	\$18,216,919	\$15,584,515
Schools													
Arp ISD	\$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	\$344,528,678	\$355,132,988
Bullard ISD	\$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	\$580,252,334	\$558,964,446
Chapel Hill ISD	\$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	\$1,124,545,443	\$1,109,447,857
Gladewater ISD	\$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	\$72,176,777	\$73,054,314
Lindale ISD	\$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	\$1,138,480,197	\$1,129,434,377
Troup ISD	\$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	\$209,018,634	\$248,190,511
Tyler ISD	\$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	\$7,516,126,103	\$7,448,408,075
Van ISD	\$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	\$65,239,446	\$63,744,871
Whitehouse ISD	\$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	\$1,683,444,761	\$1,664,384,848
Winona ISD	\$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	\$377,552,064	\$358,823,507
College Districts													
Kilgore College	\$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	\$88,635,818	\$89,520,118
Tyler Junior College	\$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	\$10,153,570,382	\$10,039,944,135
Other Districts													
Smith County MUD #1	\$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	\$110,116,858	\$116,407,652
Emerald Bay MUD #1	N/A	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	\$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	\$1,051,623,871	\$1,039,154,154
SCESD #2	\$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	\$5,215,215,785	\$5,187,069,322

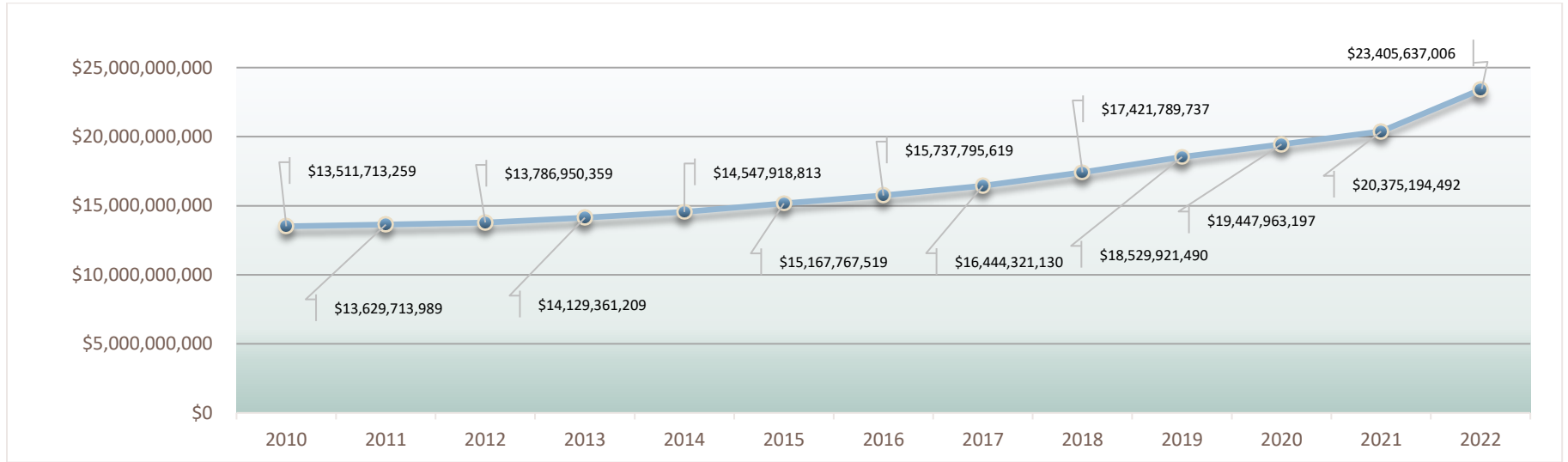
Adopted Tax Rates

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

Jurisdiction	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
County												
Smith County	0.330000	0.335000	0.335000	0.345000	0.337311	0.330000	0.330000	0.330000	0.330000	0.323564	0.323564	0.323900
City												
Arp City	0.613359	0.671836	0.707162	0.722604	0.700871	0.669147	0.669147	0.540756	0.561280	0.572525	0.580100	0.422540
Bullard City	0.570788	0.595599	0.595599	0.605347	0.595347	0.563264	0.563264	0.574571	0.588137	0.555749	0.555749	0.555749
Lindale City	0.422950	0.456891	0.478500	0.470900	0.475000	0.472218	0.472218	0.482100	0.482100	0.482800	0.493000	0.493300
Overton City	0.519106	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	0.050000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Troup City	0.710545	0.816257	0.829434	0.867087	0.867087	0.909881	0.909881	0.915620	0.921544	0.943158	0.951771	0.842270
Tyler City	0.261850	0.269900	0.259000	0.259900	0.244452	0.230000	0.230000	0.220000	0.220000	0.220000	0.207708	0.208865
Whitehouse City	0.772891	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	0.407732	0.450000	0.402997	0.420000	0.362780	0.362780	0.362780	0.375443	0.369881	0.370811	0.381591
Schools												
Arp ISD	1.282900	1.352800	1.392700	1.408300	1.470000	1.460000	1.460000	1.460000	1.270000	1.270000	1.270000	1.270000
Bullard ISD	1.434600	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	1.020500	1.099000	1.099000	1.145900	1.230000	1.240000	1.240000	1.240000	1.245000	1.25300	1.245000	1.260000
Gladewater ISD	1.285596	1.449700	1.449700	1.463400	1.565000	1.565000	1.565000	1.565000	1.490000	1.170000	1.170000	1.170000
Lindale ISD	1.169600	1.192000	1.258000	1.360000	1.390000	1.400000	1.400000	1.400000	1.435000	1.435000	1.455000	1.455000
Troup ISD	1.044144	1.166700	1.169700	1.183350	1.290000	1.170000	1.170000	1.150000	1.118000	1.118000	1.108000	1.108000
Tyler ISD	1.179300	1.289100	1.304100	1.335000	1.405000	1.375000	1.375000	1.375000	1.375000	1.375000	1.375000	1.375000
Van ISD	1.193170	1.275170	1.355170	1.414750	1.546400	1.561400	1.561400	1.521400	1.521400	1.541400	1.556400	1.556400
Whitehouse ISD	1.152600	1.222600	1.274600	1.325000	1.413000	1.193000	1.193000	1.193000	1.193000	1.193000	1.193000	1.193000
Winona ISD	1.139600	1.217740	1.222170	1.284200	1.432890	1.485140	1.485140	1.498600	1.498600	1.443092	1.442040	1.446690
College Districts												
Kilgore College	0.175000	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	0.188001	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.182176
Other Districts												
Smith County MUD #1	0.243392	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	N/A
SCESD #1	0.078427	0.063588	0.065300	0.067664	0.067664	0.067664	0.067664	0.067664	0.069417	0.059417	0.059417	0.059780
SCESD #2	0.060436	0.068633	0.070000	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648

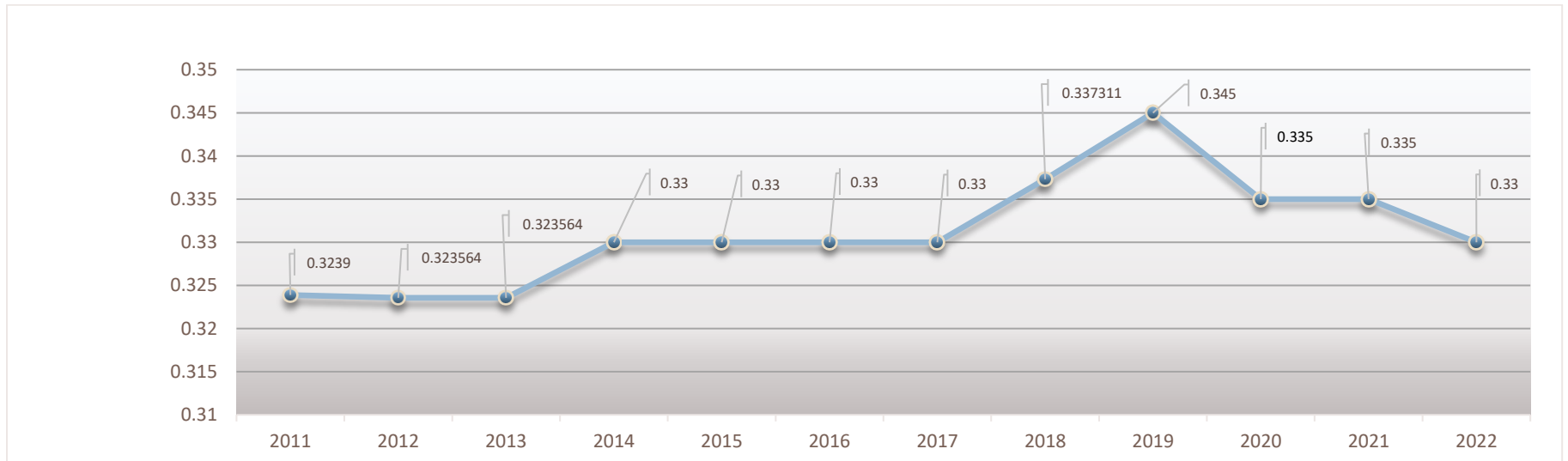
Taxable Values – Graph – Smith County

****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.

Highest Degree earned by staff	2022
<i>Associate's Level</i>	6%
<i>Bachelor's Level</i>	78%
<i>Master's Level</i>	14%
<i>Employees with College Education</i>	89%
<i>Master's Level in Progress</i>	6%

RPA (Registered Professional Appraiser) Staff	2022
<i>Registered Professional Appraiser Designation</i>	10
<i>Actively Working Towards (RPA) Designation</i>	6

Additional Professional Certifications	Staff with Certifications
<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>RTA III</i>	1



M A P

METHODS AND ASSISTANCE PROGRAM 2022 REPORT
Smith County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

Achievements – Appraisal District, cont.

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

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 82nd 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 plans to work on recertification of the IAAO's Certificate of Excellence in Assessment Administration in 2023.***