

Smith County Appraisal District 2019 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.

Property Types Appraised

The following represents a summary of property types appraised by the district for 2019:

| PTAD Classifications | Property Type | Parcel Count | Market Value |
|-----------------------------|------------------------------|---------------------|---------------------|
| A | Single Family Homes | 65,954 | \$10,132,868,971 |
| B | Multi Family Homes | 2,304 | \$858,175,825 |
| C | Vacant Land (< 5 acres) | 18,412 | \$365,708,857 |
| D1 & D2 | Vacant Land (>5 acres) | 15,597 | \$2,109,534,830 |
| E | Farm/Ranch Improvements | 12,331 | \$1,492,209,796 |
| F1 | Commercial Real Property | 5,407 | \$3,133,292,128 |
| F2 | Industrial Real Property | 106 | \$438,437,361 |
| G | Oil/Gas/Minerals | 36,028 | \$244,865,411 |
| J | Utilities | 851 | \$529,308,571 |
| L1 | Commercial Personal Property | 7,541 | \$1,361,179,171 |
| L2 | Industrial Personal Property | 134 | \$652,035,737 |
| M1 | Manufactured Homes | 4,349 | \$92,812,440 |
| O | Inventory | 5,727 | \$69,981,920 |
| S | Dealer's Special Inventory | 228 | \$86,086,857 |
| X | Exempt Property | 3,047 | \$2,671,730,518 |

* 7/23/19 certified values

Appraisal Operation Summary

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

| 2019 RATIO STUDY RESULTS | | | | | | |
|--------------------------|-------------|--------------|--------------|--------------|-------------|-------------|
| ISD | COUNT | MEAN | MEDIAN | WT. MEAN | PRD | COD |
| AR | 62 | 1.058 | 1.011 | 1.031 | 1.03 | 11.73 |
| BU | 212 | 1.011 | 1.009 | 1.009 | 1.00 | 4.98 |
| CH | 206 | 1.008 | 1.003 | 1.004 | 1.00 | 8.18 |
| GL | 9 | 1.099 | 1.010 | 1.056 | 1.04 | 15.68 |
| LI | 401 | 0.995 | 0.991 | 0.993 | 1.00 | 6.20 |
| TR | 24 | 1.016 | 0.999 | 0.976 | 1.04 | 10.28 |
| TY | 1298 | 0.990 | 0.992 | 0.989 | 1.00 | 7.09 |
| VA | 20 | 0.998 | 0.989 | 1.002 | 1.00 | 7.08 |
| WH | 409 | 0.998 | 0.997 | 0.995 | 1.00 | 5.83 |
| WI | 39 | 1.045 | 1.003 | 1.028 | 1.02 | 8.99 |
| OVERALL | 2678 | 0.998 | 0.996 | 0.995 | 1.00 | 6.87 |

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

Exemption Data

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

Residential Homestead

The following chart represents the 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 |
|--------------------------|---------------------------------|----------------------------|----------|------------|-----------------------|
| <i>County</i> | | | | | |
| Smith County | | None | \$25,000 | None | 100% |
| <i>City</i> | | | | | |
| Arp | | None | \$3,000 | None | 100% |
| Bullard | | None | \$3,000 | None | 100% |
| Lindale | | None | \$3,500 | None | 100% |
| Overton | | None | \$6,000 | None | 100% |
| 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% |
| <i>Schools</i> | | | | | |
| Arp | 20% or no less than \$5000 plus | \$25,000 | \$10,000 | \$10,000 | 100% |
| Bullard | | \$25,000 | \$10,000 | \$10,000 | 100% |
| Chapel Hill | | \$25,000 | \$10,000 | \$10,000 | 100% |
| Gladewater | 20% or no less than \$5000 plus | \$25,000 | \$16,000 | \$10,000 | 100% |
| Lindale | | \$25,000 | \$10,000 | \$10,000 | 100% |
| Troup | | \$25,000 | \$15,000 | \$10,000 | 100% |
| Tyler | | \$25,000 | \$10,000 | \$10,000 | 100% |
| Van | 20% or no less than \$5000 plus | \$25,000 | \$10,000 | \$10,000 | 100% |
| Whitehouse | | \$25,000 | \$10,000 | \$10,000 | 100% |
| Winona | | \$25,000 | \$10,000 | \$10,000 | 100% |
| <i>College Districts</i> | | | | | |
| Kilgore College | | None | \$30,000 | None | 100% |
| Tyler Junior College | | None | \$20,000 | \$10,000 | 100% |
| <i>Other Districts</i> | | | | | |
| Smith County MUD #1 | | None | \$5,000 | None | 100% |
| SCESD #1 | | None | None | None | 100% |
| SCESD #2 | | None | None | None | 100% |

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

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

Disabled Veterans

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

| Percentage Disability | Exemption Amount |
|------------------------------|-------------------------|
| 10-29% | \$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.

Partial Exemption Values

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

| | Homestead | Mandate Over-65 | Local Over-65 | Disabled | Veterans Real | Veterans Personal | Opt Percent Hms |
|-----------------------|---------------------------------------|--------------------------------------|--|-----------------------------------|--------------------------------------|------------------------------|--|
| County | | | | | | | |
| Smith | 0 | 0 | \$479,574,042 <i>count = 19,813</i> | 0 | \$14,189,110 <i>count = 1,491</i> | \$15,251 <i>count = 3</i> | 0 |
| City | | | | | | | |
| Arp | 0 | 0 | \$270,000 <i>count = 95</i> | 0 | \$114,100 <i>count = 11</i> | 0 | 0 |
| Bullard | 0 | 0 | \$561,990 <i>count = 189</i> | 0 | \$288,000 <i>count = 29</i> | 0 | 0 |
| Lindale | 0 | 0 | \$1,353,310 <i>count = 388</i> | 0 | \$480,016 <i>count = 48</i> | 0 | 0 |
| Overton | 0 | 0 | \$114,000 <i>count = 19</i> | 0 | 0 | 0 | 0 |
| Overton City Cemetery | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Troup | 0 | 0 | \$623,999 <i>count = 129</i> | 0 | \$141,300 <i>count = 14</i> | 0 | 0 |
| Tyler | 0 | 0 | \$47,768,884 <i>count = 8,031</i> | 0 | \$4,772,039 <i>count = 458</i> | \$3,871 <i>count = 1</i> | \$363,921,343 <i>count = 18,507</i> |
| Whitehouse | 0 | 0 | \$1,458,700 <i>count = 492</i> | 0 | \$613,360 <i>count = 61</i> | 0 | 0 |
| Winona | 0 | 0 | 0 | 0 | \$43,500 <i>count = 4</i> | 0 | 0 |
| Schools | | | | | | | |
| Arp | \$37,081,472 <i>count = 1,569</i> | \$5,718,571 <i>count = 602</i> | 0 | \$550,492 <i>count = 60</i> | \$536,841 <i>count = 57</i> | 0 | \$52,164,162 <i>count = 1,543</i> |
| Bullard | \$63,635,132 <i>count = 2,622</i> | \$10,312,122 <i>count = 1,066</i> | 0 | \$598,874 <i>count = 67</i> | \$915,808 <i>count = 89</i> | 0 | 0 |
| Chapel Hill | \$111,834,822 <i>count = 4,714</i> | \$17,918,750 <i>count = 1,872</i> | 0 | \$1,968,496 <i>count = 215</i> | \$1,397,716 <i>count = 142</i> | 0 | 0 |
| Gladewater | \$15,123,636 <i>count = 656</i> | \$2,179,964 <i>count = 238</i> | \$1,179,378 <i>count = 210</i> | \$208,347 <i>count = 25</i> | \$208,347 <i>count = 23</i> | 0 | \$15,453,569 <i>count = 655</i> |
| Lindale | \$137,848,236 <i>count = 5,670</i> | \$23,961,468 <i>count = 2,456</i> | 0 | \$1,656,866 <i>count = 191</i> | \$2,306,142 <i>count = 234</i> | 0 | 0 |

| | <i>Homestead</i> | <i>Mandate Over-65</i> | <i>Local Over-65</i> | <i>Disabled</i> | <i>Veterans Real</i> | <i>Veterans Personal</i> | <i>Opt Percent Hms</i> |
|--------------------------|--|--------------------------------------|--|--------------------------------------|--------------------------------------|------------------------------|-------------------------------------|
| Troup | \$16,753,589 <i>count = 712</i> | \$2,259,897 <i>count = 241</i> | \$1,039,289 <i>count = 219</i> | \$244,839 <i>count = 27</i> | \$159,021 <i>count = 17</i> | 0 | 0 |
| Tyler | \$591,874,100 <i>count = 24,278</i> | \$96,501,258 <i>count = 9,908</i> | 0 | \$7,347,497 <i>count = 793</i> | \$6,421,782 <i>count = 634</i> | \$11,871 <i>count = 2</i> | 0 |
| Van | \$11,835,938 <i>count = 523</i> | \$1,850,710 <i>count = 203</i> | 0 | \$163,301 <i>count = 18</i> | \$157,092 <i>count = 16</i> | 0 | \$114,964,306 <i>count = 514</i> |
| Whitehouse | \$151,335,738 <i>count = 6,227</i> | \$21,621,232 <i>count = 2,219</i> | 0 | \$1,253,403 <i>count = 137</i> | \$1,845,667 <i>count = 187</i> | \$3,380 <i>count = 1</i> | 0 |
| Winona | \$34,728,612 <i>count = 1,487</i> | \$5,117,818 <i>count = 556</i> | 0 | \$766,753 <i>count = 82</i> | \$433,987 <i>count = 46</i> | 0 | 0 |
| <i>College Districts</i> | | | | | | | |
| Kilgore College | 0 | 0 | \$7,492,135 <i>count = 275</i> | 0 | \$237,107 <i>count = 25</i> | 0 | 0 |
| Tyler Junior College | 0 | 0 | \$283,254,119 <i>count = 14,506</i> | \$12,981,636 <i>count = 1,385</i> | \$10,408,407 <i>count = 1,034</i> | \$11,871 <i>count = 2</i> | 0 |
| <i>Other Districts</i> | | | | | | | |
| Smith County MUD #1 | 0 | 0 | \$487,100 <i>count = 105</i> | 0 | \$76,000 <i>count = 7</i> | 0 | 0 |
| SCESD #1 | 0 | 0 | 0 | 0 | \$1,919,510 <i>count = 196</i> | 0 | 0 |
| SCESD #2 | 0 | 0 | 0 | 0 | \$7,067,576 <i>count = 718</i> | \$11,380 <i>count = 2</i> | 0 |

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 2019, the district prepared and delivered notices of appraised value for approximately:

- **88,492** real property notices
- **8,168** business personal property notices
- **2,000** mineral interests notices

From those notices, approximately **4,483** parcels were protested.

Average Home Values

*Values based on homestead properties in Smith County

| Jurisdiction | 07/23/19 | 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 |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <i>County</i> | | | | | | | | | | |
| Smith County | \$179,233 | \$169,939 | \$165,841 | \$158,188 | \$150,802 | \$144,817 | \$141,103 | \$138,337 | \$137,173 | \$135,712 |
| <i>City</i> | | | | | | | | | | |
| Arp | \$82,384 | \$80,263 | \$78,875 | \$76,563 | \$75,138 | \$72,691 | \$67,797 | \$67,381 | \$68,634 | \$67,866 |
| Bullard * | \$222,749 | \$213,888 | \$203,369 | \$191,594 | \$179,490 | \$170,566 | \$64,164 | \$161,694 | \$160,424 | \$154,732 |
| Lindale | \$164,168 | \$152,188 | \$147,799 | \$140,105 | \$131,678 | \$124,424 | \$119,627 | \$116,906 | \$115,139 | \$114,511 |
| Overton * | \$100,550 | \$91,154 | \$87,526 | \$83,406 | \$82,634 | \$84,619 | \$81,585 | \$80,024 | \$81,645 | \$79,974 |
| Overton City Cemetery* | \$100,550 | \$91,154 | | | | | | | | |
| Troup ** | \$87,517 | \$81,364 | \$77,318 | \$73,605 | \$69,699 | \$67,246 | \$63,553 | \$62,668 | \$62,582 | \$61,601 |
| Tyler | \$196,002 | \$186,540 | \$184,226 | \$175,902 | \$168,260 | \$161,724 | \$157,565 | \$154,668 | \$153,424 | \$152,565 |
| Whitehouse | \$165,046 | \$154,797 | \$151,513 | \$144,945 | \$139,280 | \$133,834 | \$130,955 | \$128,708 | \$128,562 | \$128,087 |
| Winona | \$86,923 | \$79,606 | \$76,527 | \$68,800 | \$66,826 | \$65,388 | \$65,327 | \$65,496 | \$64,620 | \$64,698 |
| <i>Schools</i> | | | | | | | | | | |
| Arp | \$169,792 | \$162,007 | \$158,334 | \$151,431 | \$145,895 | \$140,419 | \$135,764 | \$131,743 | \$131,033 | \$123,847 |
| Bullard * | \$228,197 | \$220,685 | \$215,325 | \$206,302 | \$195,482 | \$189,441 | \$186,437 | \$182,456 | \$182,039 | \$178,271 |
| Chapel Hill | \$168,243 | \$159,296 | \$154,193 | \$148,856 | \$142,872 | \$137,666 | \$135,112 | \$132,887 | \$131,443 | \$129,836 |
| Gladewater * | \$118,060 | \$105,573 | \$100,434 | \$99,296 | \$94,935 | \$91,154 | \$86,465 | \$83,705 | \$83,432 | \$83,728 |
| Lindale * | \$182,519 | \$170,456 | \$166,521 | \$157,334 | \$148,482 | \$140,396 | \$135,352 | \$132,415 | \$131,909 | \$131,292 |
| Troup * | \$110,890 | \$100,128 | \$96,656 | \$91,406 | \$87,803 | \$82,981 | \$78,036 | \$77,426 | \$76,197 | \$74,380 |
| Tyler | \$174,994 | \$166,354 | \$162,789 | \$155,004 | \$148,001 | \$142,333 | \$138,841 | \$136,450 | \$135,205 | \$134,445 |
| Van * | \$146,666 | \$135,700 | \$134,302 | \$127,314 | \$119,385 | \$115,847 | \$111,591 | \$109,892 | \$109,902 | \$108,962 |
| Whitehouse | \$219,766 | \$209,280 | \$203,273 | \$195,124 | \$186,370 | \$179,208 | \$174,390 | \$170,185 | \$168,760 | \$166,377 |
| Winona | \$96,337 | \$90,670 | \$92,123 | \$83,717 | \$80,335 | \$77,362 | \$76,296 | \$75,472 | \$74,111 | \$73,796 |
| <i>College Districts</i> | | | | | | | | | | |
| Kilgore College * | \$118,060 | \$105,573 | \$100,434 | \$99,296 | \$94,935 | \$91,154 | \$86,465 | \$83,705 | \$83,432 | \$83,728 |
| Tyler Junior | \$171,193 | \$161,791 | \$158,411 | \$150,928 | \$143,905 | \$138,094 | \$134,602 | \$132,317 | \$131,126 | \$130,432 |
| <i>Other Districts</i> | | | | | | | | | | |
| Smith County MUD #1 | \$68,477 | \$66,627 | \$66,022 | \$66,213 | \$59,261 | \$59,048 | \$60,525 | \$60,705 | \$60,390 | \$60,629 |
| SCESD #1 | \$159,007 | \$147,339 | \$142,866 | \$142,502 | \$128,379 | \$120,777 | \$116,721 | \$114,180 | \$113,136 | \$112,046 |
| SCESD #2 | \$167,466 | \$159,052 | \$153,168 | \$152,633 | \$139,000 | \$133,847 | \$130,577 | \$127,849 | \$126,412 | \$124,090 |

New Construction

**Values based on properties in Smith County

| Jurisdiction | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <i>County</i> | | | | | | | | | | |
| Smith County | \$512,472,426 | \$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 |
| <i>City</i> | | | | | | | | | | |
| Arp | \$464,109 | \$232,200 | \$637,985 | \$164,328 | \$194,830 | \$526,317 | \$231,355 | \$216,840 | \$177,293 | \$67,362 |
| Bullard | \$18,880,550 | \$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 | \$30,475,723 | \$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 | \$370,775 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$21,156 | \$106,665 |
| Overton City Cemetery | \$370,775 | \$0 | | | | | | | | |
| Troup | \$72,771 | \$724,394 | \$375,048 | \$392,489 | \$875,478 | \$516,916 | \$441,936 | \$771,241 | \$716,174 | \$518,751 |
| Tyler | \$162,900,625 | \$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 | \$7,894,180 | \$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 | \$293,781 | \$613,496 | \$830,216 | \$204,594 | \$28,244 | \$462,906 | \$0 | \$367,951 | \$1,147,457 | \$83,912 |
| <i>Schools</i> | | | | | | | | | | |
| Arp | \$5,612,361 | \$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 | \$44,686,205 | \$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 | \$24,928,680 | \$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 | \$5,678,804 | \$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 | \$62,056,332 | \$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 | \$3,743,427 | \$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 | \$147,822,369 | \$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 | \$5,710,914 | \$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 | \$54,227,932 | \$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 | \$156,418,609 | \$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 |
| <i>College Districts</i> | | | | | | | | | | |
| Kilgore College | \$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 | \$417,855,095 | \$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 |
| <i>Other Districts</i> | | | | | | | | | | |
| Smith County MUD #1 | \$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 | \$68,068,951 | \$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 | \$270,829,898 | \$133,966,074 | \$112,832,992 | \$126,176,908 | \$105,575,087 | \$83,861,191 | \$64,895,986 | \$60,965,029 | \$92,536,794 | \$81,371,297 |

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

The Chief Appraiser certified taxable values to each taxing jurisdiction on **July 23, 2019** summarized as follows:

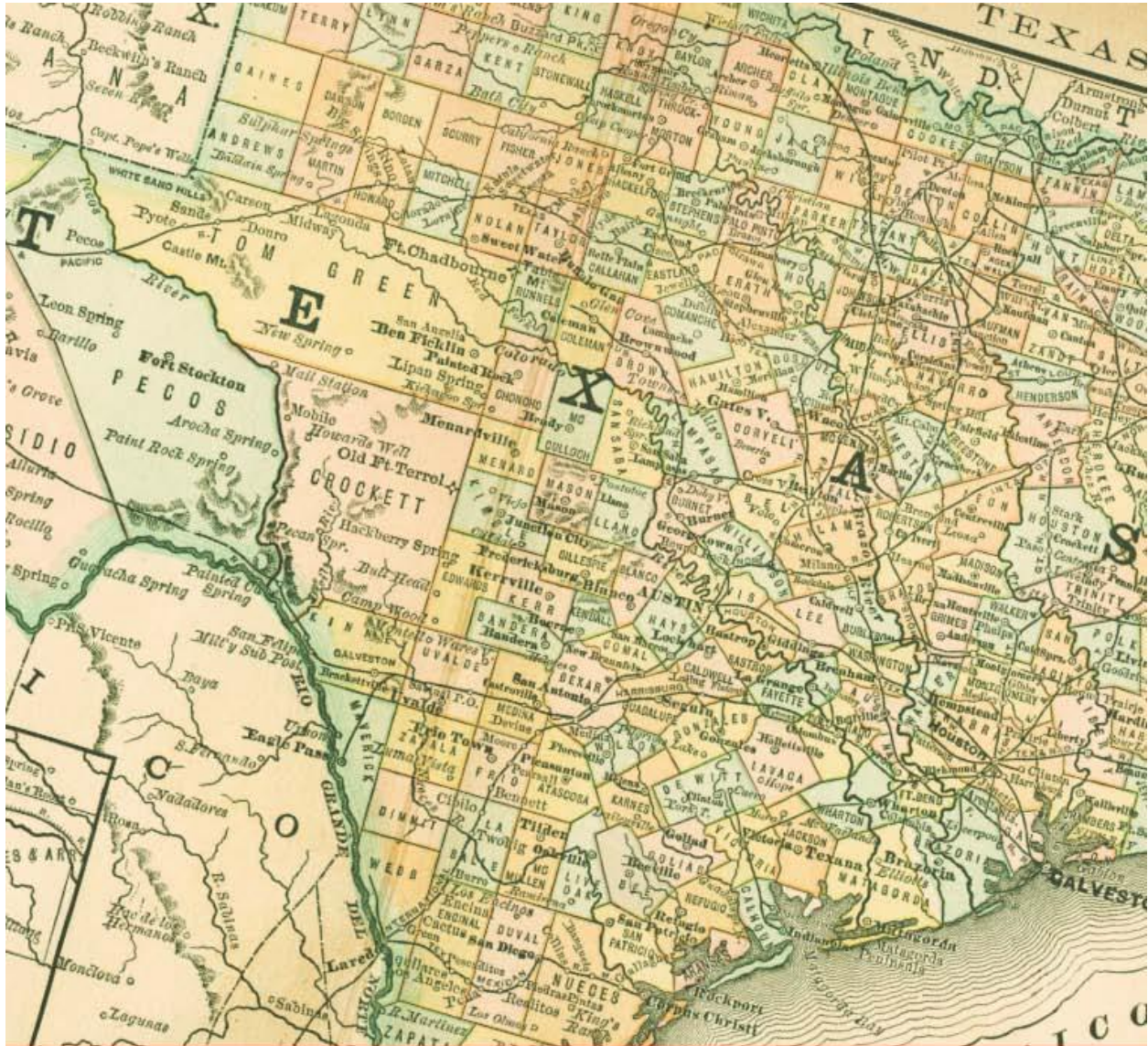
| <i>Jurisdiction</i> | <i>Taxable Value</i> |
|---|----------------------|
| <i>County</i> | |
| Smith County | \$18,529,921,490 |
| <i>City</i> | |
| Arp | \$39,194,041 |
| Bullard | \$263,622,691 |
| Lindale | \$603,376,756 |
| Overton | \$7,645,952 |
| Overton City Cemetery | \$7,791,511 |
| Troup | \$78,881,838 |
| Tyler | \$9,064,015,823 |
| Whitehouse | \$467,432,803 |
| Winona | \$24,992,298 |
| <i>Schools</i> | |
| Arp | \$377,157,099 |
| Bullard | \$818,081,135 |
| Chapel Hill | \$1,437,817,998 |
| Gladewater | \$111,701,855 |
| Lindale | \$1,678,709,706 |
| Troup | \$215,567,111 |
| Tyler | \$9,973,311,242 |
| Van | \$92,219,025 |
| Whitehouse | \$2,303,996,028 |
| Winona | \$622,457,775 |
| <i>College Districts</i> | |
| Kilgore College | \$137,981,860 |
| Tyler Junior College | \$13,834,783,518 |
| <i>Other Districts</i> | |
| Smith County MUD #1 | \$179,511,545 |
| Smith County Emergency Services District #1 | \$1,611,613,087 |
| Smith County Emergency Services District #2 | \$7,006,536,852 |

Tax Rates

Using the taxable values as certified by the Chief Appraiser and following the requirements of the Truth in Taxation Laws, the taxing jurisdictions adopted the following tax rates for 2019:

| <i>Jurisdiction</i> | <i>Tax Rates</i> |
|---|------------------|
| <i>County</i> | |
| Smith County | 0.345000 |
| <i>City</i> | |
| Arp | 0.722604 |
| Bullard | 0.605347 |
| Lindale | 0.470900 |
| Overton | 0.727911 |
| Overton City Cemetery | 0.050000 |
| Troup | 0.867087 |
| Tyler | 0.259900 |
| Whitehouse | 0.792891 |
| Winona | 0.402997 |
| <i>Schools</i> | |
| Arp | 1.408300 |
| Bullard | 1.470000 |
| Chapel Hill | 1.145900 |
| Gladewater | 1.4634000 |
| Lindale | 1.360000 |
| Troup | 1.183350 |
| Tyler | 1.335000 |
| Van | 1.414750 |
| Whitehouse | 1.325000 |
| Winona | 1.284200 |
| <i>College Districts</i> | |
| Kilgore College | 0.175000 |
| Tyler Junior College | 0.199926 |
| <i>Other Districts</i> | |
| Smith County MUD #1 | 0.253000 |
| Smith County Emergency Services District #1 | 0.067664 |
| Smith County Emergency Services District #2 | 0.084648 |

Smith County Appraisal District received 100% compliance from the Methods and Assistance Program (MAP) review for 2019. This extensive review is conducted by the Texas Comptroller biannually.



M A P

METHODS AND ASSISTANCE PROGRAM 2018 REPORT
Smith County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

Glenn Hegar
Texas Comptroller of Public Accounts
2018-19 Final Methods and Assistance Program
Review

Smith County Appraisal District

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 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 All |
| Appraisal Standards, Procedures and Methodology | Meets All |

Appraisal District Ratings:

Meets All – The total point score is 100

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

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

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

Unsatisfactory – The total point score is less than 75

| Review Areas | Total Questions in Review Area (excluding N/A Questions) | Total "Yes" Points | Total Score (Total "Yes" Questions/Total Questions) x 100 |
|--|---|---------------------------|--|
| Governance | 2 | 2 | 100 |
| Taxpayer Assistance | 11 | 11 | 100 |
| Operating Procedures | 2 | 2 | 100 |
| Appraisal Standards, Procedures and Methodology | 31 | 31 | 100 |



INTERNATIONAL ASSOCIATION of **ASSESSING OFFICERS**

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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.

Achievements - Staff

Smith County Appraisal District encourages professional development of staff. Currently, SCAD has 9 staff members who hold the RPA (Registered Professional Appraiser) designation. Additionally, 11 staff members are actively working towards completing the RPA designation.

Highest Degree earned by staff is as follows:

| | |
|---|------------|
| Associate’s Level | 6% |
| Bachelor’s Level | 81% |
| Master’s Level | 6% |
| Employees with College Education | 93% |

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

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

Administration – one staff has completed RTA coursework