



***Smith County Appraisal District
2020 Annual Report***





Smith County Appraisal District 2020 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.

2020 - Property Types Appraised

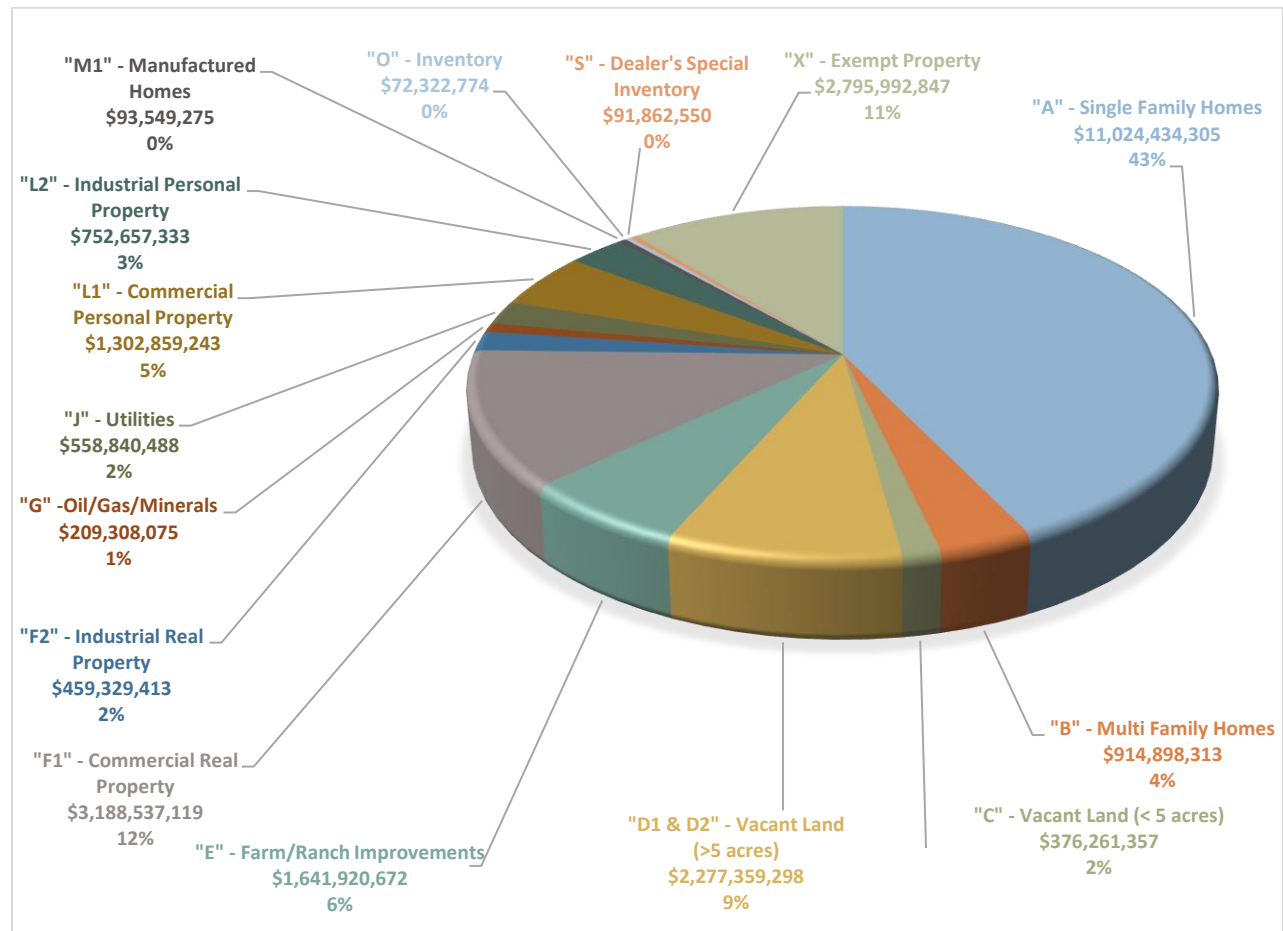
The following represents a summary of property types appraised by the district for 2020:

PTAD Classifications	Property Type	Parcel Count	Market Value
A	Single Family Homes	67,276	\$11,024,434,305
B	Multi Family Homes	2,348	\$914,898,313
C	Vacant Land (< 5 acres)	18,256	\$376,261,357
D1 & D2	Vacant Land (>5 acres)	15,558	\$2,277,359,298
E	Farm/Ranch Improvements	12,611	\$1,641,920,672
F1	Commercial Real Property	5,392	\$3,188,537,119
F2	Industrial Real Property	145	\$459,329,413
G	Oil/Gas/Minerals	29,526	\$209,308,075
J	Utilities	874	\$558,840,488
L1	Commercial Personal Property	7,620	\$1,302,859,243
L2	Industrial Personal Property	160	\$752,657,333
M1	Manufactured Homes	4,359	\$93,549,275
O	Inventory	5,662	\$72,322,774
S	Dealer's Special Inventory	234	\$91,862,550
X	Exempt Property	3,110	\$2,795,992,847

* 8/14/2020 certified values

2020 - Property Types Appraised - Graph

The following represents a summary of property types appraised by the district for 2020:



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.

2020 - Appraisal Operation Summary

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

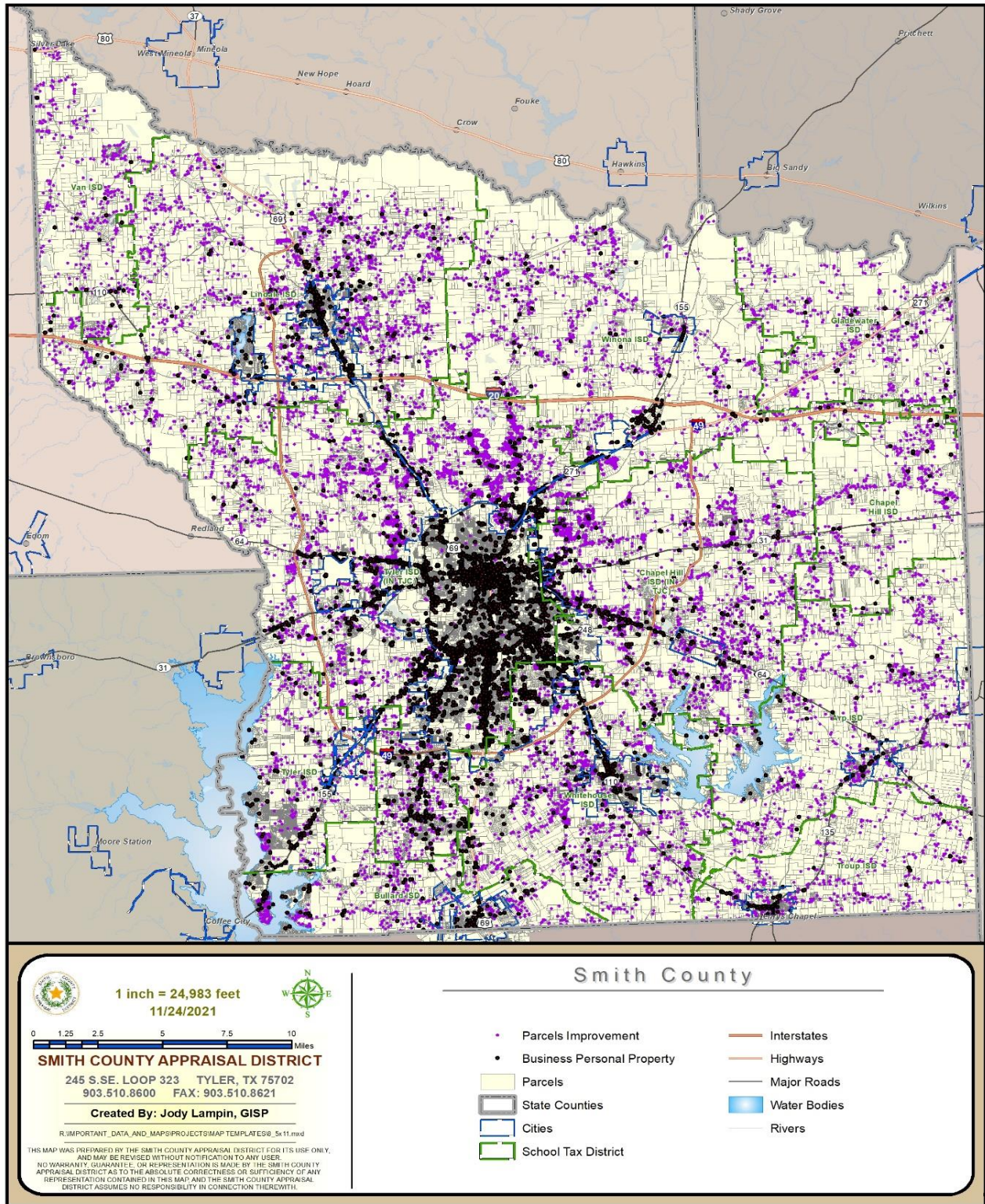
2020 RATIO STUDY RESULTS						
ISD	COUNT	MEAN	MEDIAN	WT. MEAN	PRD	COD
AR	81	1.054	1.009	1.025	1.03	14.63
BU	236	1.019	1.016	1.018	1.00	3.89
CH	218	1.023	1.002	1.012	1.01	9.47
GL	15	1.175	1.119	1.097	1.07	18.19
LI	492	1.003	1.001	0.997	1.01	6.62
TR	33	1.018	0.999	1.002	1.02	9.00
TY	1588	1.009	1.003	1.006	1.00	6.79
VA	15	1.213	1.022	1.201	1.01	22.19
WH	528	1.009	1.001	1.001	1.01	7.21
WI	52	1.167	1.001	1.065	1.10	27.49
OVERALL	3225	1.009	1.003	1.005	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*
- *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	\$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%
College Districts					
Kilgore College		None	\$30,00	None	100%
Tyler Junior College		None	\$20,00	\$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 2020, the district prepared and delivered notices of appraised value for approximately:

➤ 95,731	Real Property Notices
➤ 8,284	Business Personal Property Notices
➤ 5,472	Commercial Property Notices
➤ 4,795	Mineral Interests Notices

From those notices, approximately 7,906 parcels were protested.

2020 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	134,350	8,810	29,526	172,686	25,296
City					
Arp City	716	81	-	797	-
Bullard City*	1,838	149	-	1,987	-
Lindale City	2,925	417	-	3,342	-
Overton City*	178	12	-	190	-
Overton City Cemetery*	178	12	-	190	-
Troup City*	1,265	126	1,788	3,179	1,130
Tyler City	40,876	5,042	-	45,918	-
Whitehouse City	3,330	318	-	3,648	-
Winona City	503	55	-	558	-
Schools					
Arp ISD	5,401	232	10,252	15,885	8,039
Bullard ISD*	6,994	305	287	7,586	159
Chapel Hill ISD	14,120	788	5,196	20,104	3,995
Gladewater ISD*	2,408	77	783	3,268	408
Lindale ISD*	14,818	756	203	15,777	114
Troup ISD*	2,865	209	13,856	16,930	11,958
Tyler ISD	65,098	6,000	2,757	73,855	1,954
Van ISD*	2,695	59	-	2,754	-
Whitehouse ISD	14,106	952	2,268	17,326	1,704
Winona ISD	5,845	340	2,001	8,186	1,620
College Districts					
Kilgore College *	2,408	77	783	3,268	408
Tyler Junior College *	90,793	7,230	8,554	106,577	6,613
Other Districts					
Smith County MUD #1	1,111	164	-	1,275	-
SCESD #1	15,238	855	86	16,179	64
SCESD #2	72,539	3,084	29,272	104,895	25,062
Appraisal District Total	134,350	8,810	29,526	172,686	-

*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	07/22/20**	07/19/19**	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	\$192,979	\$179,233	\$169,939	\$165,841	\$158,188	\$150,802	\$144,817	\$141,103	\$138,337	\$137,173	\$135,712
City											
Arp	\$88,602	\$82,384	\$80,263	\$78,875	\$76,563	\$75,138	\$72,691	\$67,797	\$67,381	\$68,364	\$67,866
Bullard **	\$236,491	\$222,749	\$213,888	\$203,369	\$191,594	\$179,490	\$170,566	\$164,667	\$161,694	\$160,424	\$154,732
Lindale	\$179,249	\$164,168	\$152,188	\$147,799	\$140,105	\$131,678	\$124,424	\$119,627	\$116,906	\$115,139	\$114,511
Overton **	\$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**	\$103,725	\$100,550	\$91,154	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Troup **	\$90,401	\$87,517	\$81,364	\$77,318	\$73,605	\$69,699	\$67,246	\$63,553	\$62,668	\$62,582	\$61,601
Tyler	\$210,431	\$196,002	\$186,540	\$184,226	\$175,902	\$168,260	\$161,724	\$157,565	\$154,668	\$153,424	\$152,565
Whitehouse	\$175,204	\$165,046	\$154,797	\$151,513	\$144,945	\$139,280	\$133,834	\$130,955	\$128,708	\$128,562	\$128,087
Winona	\$91,703	\$86,923	\$79,606	\$76,527	\$68,800	\$66,826	\$65,388	\$65,327	\$65,496	\$64,620	\$64,698
Schools											
Arp	\$182,953	\$169,792	\$162,007	\$158,334	\$151,431	\$145,895	\$140,419	\$135,764	\$131,743	\$131,033	\$123,847
Bullard **	\$239,780	\$228,197	\$220,685	\$215,325	\$206,302	\$195,482	\$189,441	\$186,437	\$182,456	\$182,039	\$178,271
Chapel Hill	\$177,828	\$168,243	\$159,296	\$154,193	\$148,856	\$142,872	\$137,666	\$135,112	\$132,887	\$131,443	\$129,836
Gladewater **	\$118,833	\$118,060	\$105,573	\$100,434	\$99,296	\$94,935	\$91,154	\$86,465	\$83,705	\$83,432	\$83,728
Lindale **	\$197,809	\$182,519	\$170,456	\$166,521	\$157,334	\$148,482	\$140,396	\$135,352	\$132,415	\$131,909	\$131,292
Troup **	\$118,043	\$110,890	\$100,128	\$96,656	\$91,406	\$87,803	\$82,981	\$78,036	\$77,426	\$76,197	\$74,380
Tyler	\$189,249	\$174,994	\$166,354	\$162,789	\$155,004	\$148,001	\$142,333	\$138,841	\$136,450	\$135,205	\$134,445
Van **	\$164,403	\$146,666	\$135,700	\$134,302	\$127,314	\$119,385	\$115,847	\$111,591	\$109,892	\$109,902	\$108,962
Whitehouse	\$235,941	\$219,766	\$209,280	\$203,273	\$195,124	\$186,370	\$179,208	\$174,390	\$170,185	\$168,760	\$166,377
Winona	\$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 **	\$118,833	\$118,060	\$105,573	\$100,434	\$99,296	\$94,935	\$91,154	\$86,465	\$83,705	\$83,432	\$83,728
Tyler Junior	\$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	\$72,885	\$68,477	\$66,627	\$66,022	\$60,653	\$59,261	\$59,048	\$60,525	\$60,705	\$60,390	\$60,629
SCESD #1	\$175,684	\$159,007	\$147,339	\$142,866	\$136,610	\$128,379	\$120,777	\$116,721	\$114,180	\$113,136	\$112,046
SCESD #2	\$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

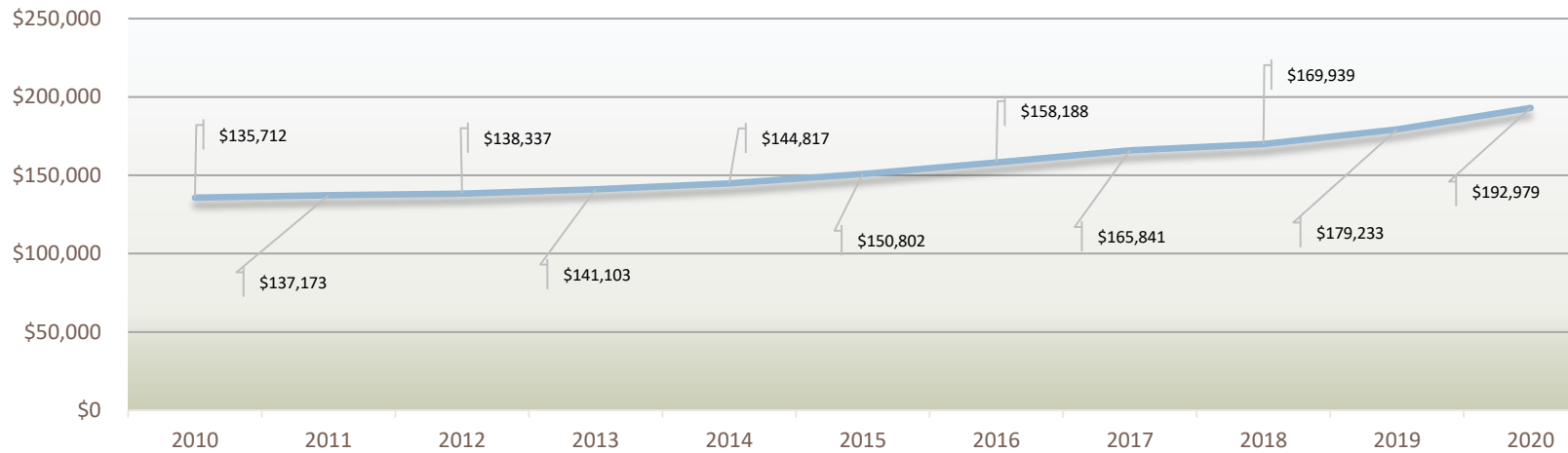
****Values based on properties in Smith County**

Jurisdiction	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County											
Smith County	\$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	\$852,066	\$464,109	\$232,200	\$637,985	\$164,328	\$194,830	\$526,317	\$231,355	\$216,840	\$177,293	\$67,362
Bullard City**	\$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	\$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**	\$308,068	\$370,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,156	\$106,665
Overton City Cemetery	\$308,068	\$370,775	\$0								
Troup City**	\$142,837	\$72,711	\$724,394	\$375,048	\$392,489	\$875,478	\$516,916	\$441,936	\$771,241	\$716,174	\$518,751
Tyler City	\$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	\$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	\$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	\$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**	\$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	\$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**	\$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**	\$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**	\$1,099,663	\$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	\$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**	\$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	\$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	\$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	\$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**	\$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	\$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	\$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	\$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.

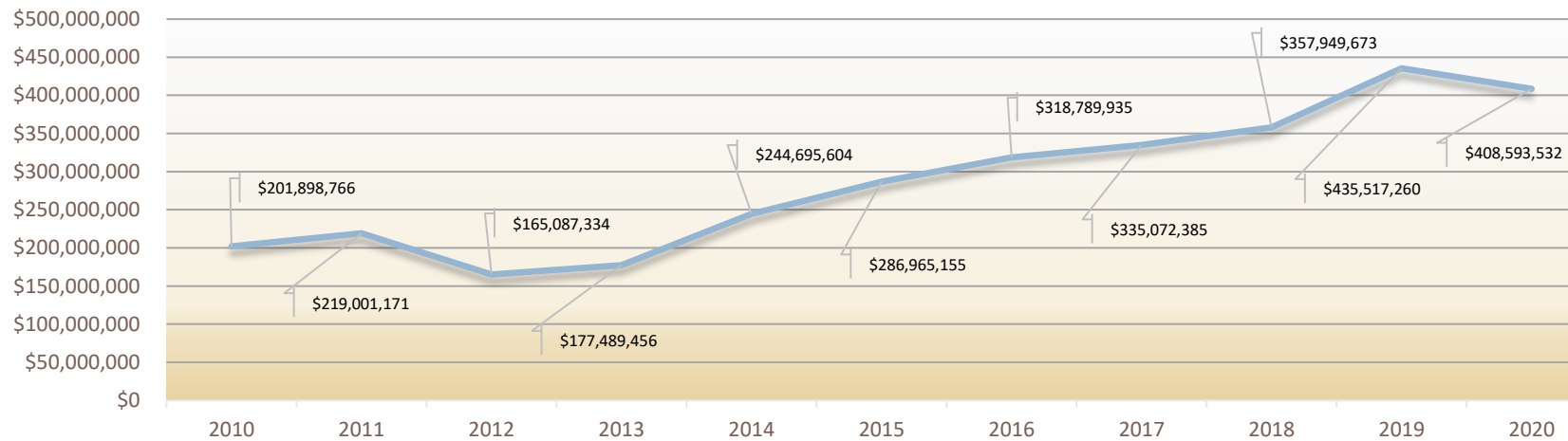
Average Home Values - Graph - Smith County

****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**

Jurisdiction	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County											
Smith County	\$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	\$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	\$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	\$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	\$8,165,197	\$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	\$8,291,197	\$7,791,511	\$6,751,449								
Troup City	\$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	\$9,399,389,779	\$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	\$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	\$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	\$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	\$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	\$1,534,437,969	\$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	\$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	\$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	\$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	\$10,499,834,665	\$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	\$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	\$2,465,323,656	\$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	\$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	\$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	\$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	\$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	\$143,853,375	\$141,343,413	\$140,665,271	\$139,000,939	\$142,640,983	\$145,123,956
SCESD #1	\$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	\$7,366,350,803	\$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

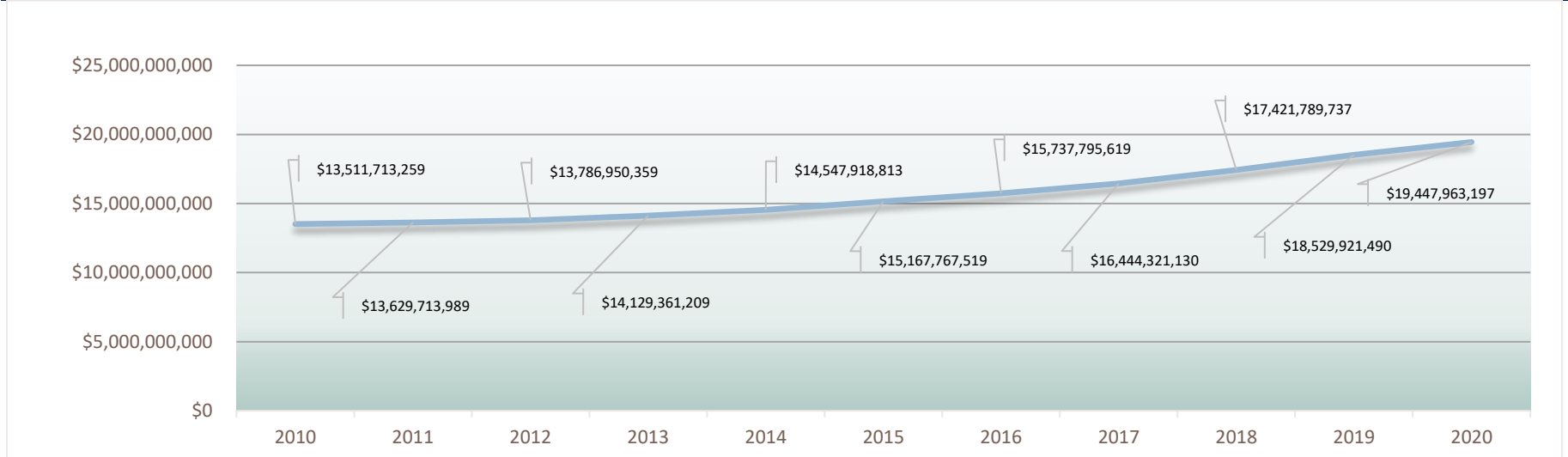
Adopted Tax Rates

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

<i>Jurisdiction</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>
County										
Smith County	0.335000	0.345000	0.337311	0.330000	0.330000	0.330000	0.330000	0.323564	0.323564	0.323900
City										
Arp City	0.707162	0.722604	0.700871	0.669147	0.669147	0.540756	0.561280	0.572525	0.580100	0.422540
Bullard City	0.595599	0.605347	0.595347	0.563264	0.563264	0.574571	0.588137	0.555749	0.555749	0.555749
Lindale City	0.478500	0.470900	0.475000	0.472218	0.472218	0.482100	0.482100	0.482800	0.493000	0.493300
Overton City	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	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Troup City	0.829434	0.867087	0.867087	0.909881	0.909881	0.915620	0.921544	0.943158	0.951771	0.842270
Tyler City	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	0.650000	0.650000	0.672110	0.672110	0.672110	0.672110	0.672110
Winona City	0.450000	0.402997	0.420000	0.362780	0.362780	0.362780	0.375443	0.369881	0.370811	0.381591
Schools										
Arp ISD	1.392700	1.408300	1.470000	1.460000	1.460000	1.460000	1.270000	1.270000	1.270000	1.270000
Bullard ISD	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	1.145900	1.230000	1.240000	1.240000	1.240000	1.245000	1.25300	1.245000	1.260000
Gladewater ISD	1.449700	1.463400	1.565000	1.565000	1.565000	1.565000	1.490000	1.170000	1.170000	1.170000
Lindale ISD	1.258000	1.360000	1.390000	1.400000	1.400000	1.400000	1.435000	1.435000	1.455000	1.455000
Troup ISD	1.169700	1.183350	1.290000	1.170000	1.170000	1.150000	1.118000	1.118000	1.108000	1.108000
Tyler ISD	1.304100	1.335000	1.405000	1.375000	1.375000	1.375000	1.375000	1.375000	1.375000	1.375000
Van ISD	1.355170	1.414750	1.546400	1.561400	1.561400	1.521400	1.521400	1.541400	1.556400	1.556400
Whitehouse ISD	1.274600	1.325000	1.413000	1.193000	1.193000	1.193000	1.193000	1.193000	1.193000	1.193000
Winona ISD	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	0.154000	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	0.182176
Other Districts										
Smith County MUD #1	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
SCESD #1	0.065300	0.067664	0.067664	0.067664	0.067664	0.067664	0.069417	0.059417	0.059417	0.059780
SCESD #2	0.070000	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648	0.084648

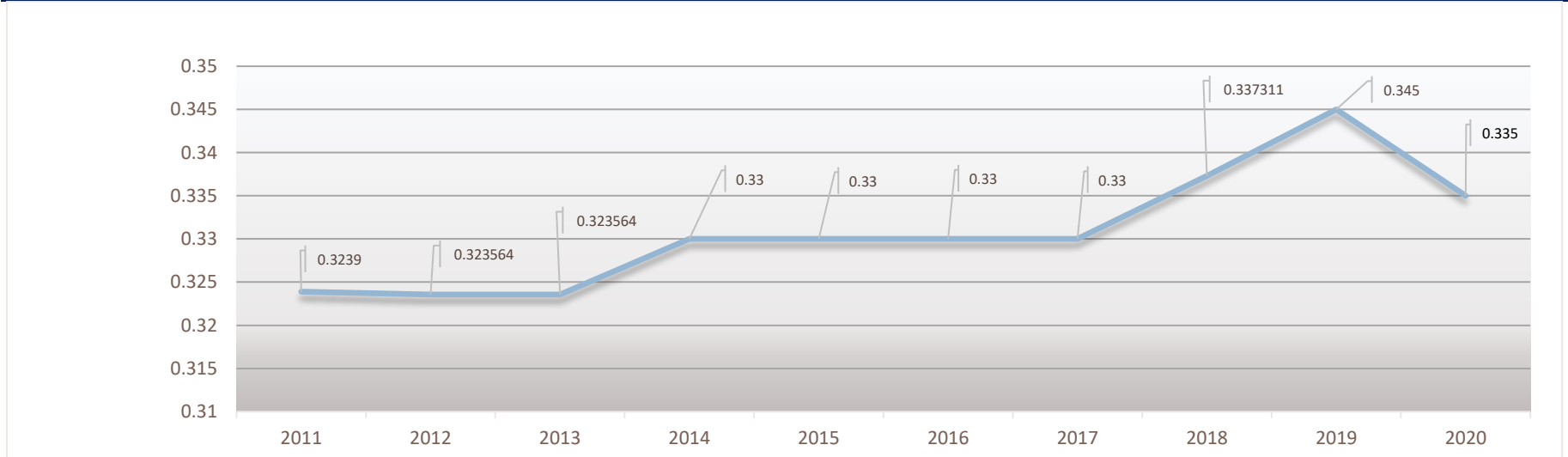
Taxable Values – Graph – Smith County

****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 2020:

Achievements - Staff

Smith County Appraisal District encourages professional development of staff.

Highest Degree earned by staff	2020
Associate's Level	6%
Bachelor's Level	78%
Master's Level	11%
Employees with College Education	95%

RPA (Registered Professional Appraiser) Staff	2020
Registered Professional Appraiser Designation	9
Actively Working Towards (RPA) Designation	12

Additional Professional Certifications	Staff with Certifications
GISP Certification (Geographic Information Systems Professional)	1
I.T. Microsoft SQL Server Certifications	1
I.T. .NET Certifications	1
Administration RTA Coursework	1

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.

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	14	14	100
Taxpayer Assistance	8	8	100
Operating Procedures	13	13	100
Appraisal Standards, Procedures and Methodology	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 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 will be working its recertification of the IAAO's Certificate of Excellence in Assessment Administration in 2022.***