

*Smith County Appraisal District
2024 Annual Report*



Smith County Appraisal District 2024 Annual Report

Introduction

Texas Property Tax Code and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district.

Mission

Our mission is to provide uniform, fair, and equitable appraisals of all real and personal property and to provide information and assistance to the public in a professional and courteous manner.

This will be accomplished by administering the laws under the property tax system and operating under the standards of:

- *The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)*
- *The International Association of Assessing Officers (IAAO)*
- *The Uniform Standards of Professional Appraisal Practice (USPAP)*

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities include the following:

- *Establish the district's office*
- *Appoint the Chief Appraiser*
- *Approve the district's budget annually*
- *Contract for necessary services*
- *Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board*
- *Approve contracts with appraisal firms to perform appraisal services for the district*
- *Other statutory duties*

To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date of appointment. Members of the Board of Directors will serve two-year terms beginning in January of even-numbered years.

The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The Chief Appraiser must be certified (or actively working toward certification) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing and Regulation.

Appraisal Review Board members are appointed by the local administrative district judge of Smith County. To serve on the ARB, an individual must be a resident of the district and must have resided in the district for at least two years. The Smith County Appraisal Review Board (ARB) is responsible by statute for the hearing and determination of taxpayer protests and taxing entity challenges.

Agricultural Advisory Board members are appointed by the Board of Directors at the recommendation of the Chief Appraiser to aid the district in determining typical practices and standards for agricultural activities in the district.

Taxing Jurisdictions

The Smith County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions within Smith County.

- *Smith County*
- *City of Arp*
- *City of Bullard*
- *City of Lindale*
- *City of Overton*
- *City of Overton Municipal Cemetery*
- *City of Troup*
- *City of Tyler*
- *City of Whitehouse*
- *City of Winona*
- *Arp ISD*
- *Bullard ISD*
- *Chapel Hill ISD*
- *Gladewater ISD*
- *Lindale ISD*
- *Troup ISD*
- *Tyler ISD*
- *Van ISD*
- *Whitehouse ISD*
- *Winona ISD*
- *Kilgore College*
- *Tyler Junior College*
- *Smith County Emergency Services District #1*
- *Smith County Emergency Services District #2*
- *East Texas MUD #1*

Legislative Changes

Smith County Appraisal District reviews all legislation that may affect the appraisal district's operations. Once laws are passed, SCAD responds in a timely manner updating records, forms and/or procedures.

2024 - Property Types Appraised

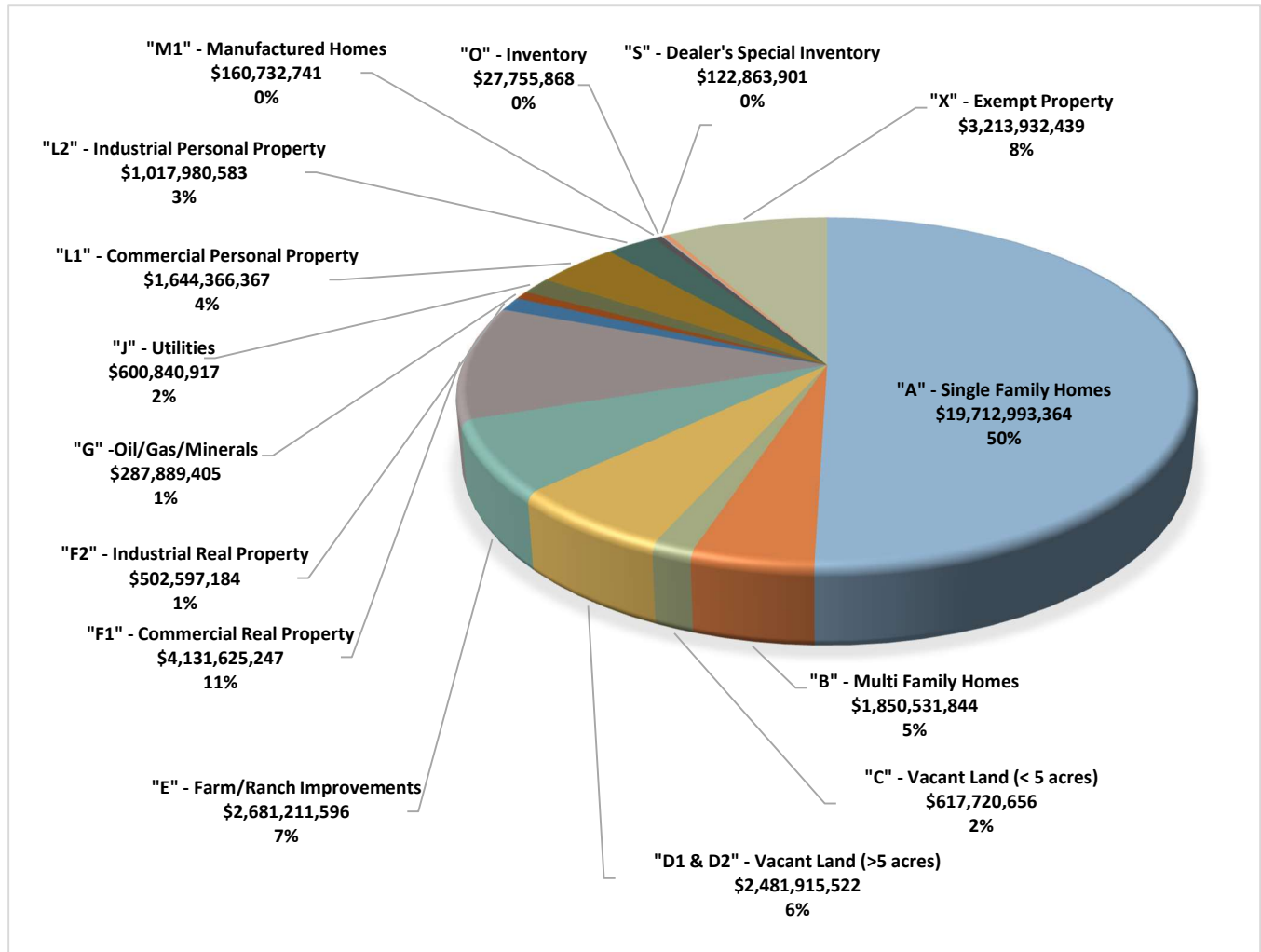
The following represents a summary of property types appraised by the district for 2024. (Excludes Uncertified):

| PTAD Classifications | Property Type | Parcel Count | Market Value |
|-----------------------------|------------------------------|---------------------|---------------------|
| A | Single Family Homes | 73,750 | \$19,712,993,364 |
| B | Multi Family Homes | 2,425 | \$1,850,531,844 |
| C | Vacant Land (< 5 acres) | 20,562 | \$617,720,656 |
| D1 & D2 | Vacant Land (>5 acres) | 15,584 | \$2,481,915,522 |
| E | Farm/Ranch Improvements | 13,564 | \$2,681,211,596 |
| F1 | Commercial Real Property | 5,430 | \$4,131,625,247 |
| F2 | Industrial Real Property | 147 | \$502,597,184 |
| G | Oil/Gas/Minerals | 28,403 | \$287,889,405 |
| J | Utilities | 663 | \$600,840,917 |
| L1 | Commercial Personal Property | 7,927 | \$1,644,366,367 |
| L2 | Industrial Personal Property | 761 | \$1,017,980,583 |
| M1 | Manufactured Homes | 4,583 | \$160,732,741 |
| O | Inventory | 3,516 | \$27,755,868 |
| S | Dealer's Special Inventory | 255 | \$122,863,901 |
| X | Exempt Property | 3,122 | \$3,213,932,439 |

* 7/19/2024 certified values

2024 - Property Types Appraised - Graph

The following represents a summary of property types appraised by the district for 2024:



2023 - 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 2023 appraisal year. We are currently undergoing a PVS for 2025.

| 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 | 1,577 | 17,992,967,656 | 0.99 | 6.79 | 76.60 | 96.32 | 1.00 |
| B.MULTI-FAMILY RESIDENCES | 63 | 1,517,502,882 | * | * | * | * | * |
| C1.VACANT LOTS | 0 | 527,534,756 | * | * | * | * | * |
| C2.COLONIA LOTS | 0 | 0 | * | * | * | * | * |
| D2.FARM/RANCH IMP | 0 | 61,235,763 | * | * | * | * | * |
| E.RURAL-NON-QUAL | 186 | 2,562,451,114 | 0.98 | 10.28 | 67.74 | 87.63 | 0.98 |
| F1.COMMERCIAL REAL | 152 | 3,590,649,264 | 0.94 | 19.86 | 43.42 | 72.37 | 1.03 |
| F2.INDUSTRIAL REAL | 0 | 499,383,600 | * | * | * | * | * |
| G.OIL, GAS, MINERALS | 33 | 358,965,256 | * | * | * | * | * |
| J.UTILITIES | 12 | 617,006,559 | 0.90 | 6.20 | 83.33 | 100.00 | 0.96 |
| L1.COMMERCIAL PERSONAL | 75 | 1,618,624,642 | * | * | * | * | * |
| L2.INDUSTRIAL PERSONAL | 0 | 966,637,480 | * | * | * | * | * |
| M.OTHER PERSONAL | 0 | 178,192,330 | * | * | * | * | * |
| O.RESIDENTIAL INVENTORY | 0 | 35,398,196 | * | * | * | * | * |
| S.SPECIAL INVENTORY | 0 | 128,206,715 | * | * | * | * | * |
| OVERALL | 2,098 | 30,654,756,213 | 0.99 | 8.14 | 73.64 | 93.18 | 1.07 |

Property Discovery

- *Visual field inspections*
- *Aerial photography*
- *Change Detection Technology*
 - *Structures (New, Modified, Removed)*
 - *Pools*
 - *Decks*
- *Homestead/Agricultural applications*
- *City building permits*
- *GIS Spatial Analysis & Geostatistical Review*
- *Direct notification from property owners*
- *Local real estate professionals*
- *Census Data*
 - *Historical Information and Predictive Analysis*
- *Contractors, developers, and sales professionals of new subdivisions*
- *Recorded instruments from courthouse and other local governments*
- *Building plans*
- *Utility companies*
- *Mechanic's liens, Deeds of Trust, and Legal News*
- *Texas Department of Housing & Community Affairs reports (Manufactured Homes)*
- *TXDOT moving permits for Manufactured Homes*
- *Sales questionnaires and Fee Appraisals*
- *Newspapers, Sales Brochures, and Magazines*
- *Telephone directories*

Exemption Data

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

Residential Homestead

The following chart represents the partial exemption amounts available to homeowners who qualify for this exemption on home sites with a maximum of 20 acres:

| Jurisdiction | Percent | General | Over 65 | Disability | 100% Disabled Veteran |
|--------------------------|----------------------------------|----------------------------------|----------|------------|-----------------------|
| County | | | | | |
| Smith County | | None | \$25,000 | None | 100% |
| City | | | | | |
| Arp | | None | \$3,000 | None | 100% |
| Bullard | | None | \$3,000 | None | 100% |
| Lindale | | None | \$3,500 | None | 100% |
| Overton | | 20% or no less than \$5,000 plus | \$6,000 | None | 100% |
| Overton City Cemetery | | None | None | None | 100% |
| Troup | | None | \$5,000 | None | 100% |
| Tyler | | 10% or no less than \$5,000 | \$6,000 | None | 100% |
| Whitehouse | | None | \$3,000 | None | 100% |
| Winona | | None | None | None | 100% |
| Schools | | | | | |
| Arp | 20% or no less than \$5,000 plus | \$100,000 | \$10,000 | \$10,000 | 100% |
| Bullard | | \$100,000 | \$10,000 | \$10,000 | 100% |
| Chapel Hill | | \$100,000 | \$10,000 | \$10,000 | 100% |
| Gladewater | 20% or no less than \$5,000 plus | \$100,000 | \$16,000 | \$10,000 | 100% |
| Lindale | | \$100,000 | \$10,000 | \$10,000 | 100% |
| Troup | | \$100,000 | \$15,000 | \$10,000 | 100% |
| Tyler | | \$100,000 | \$10,000 | \$10,000 | 100% |
| Van | 20% or no less than \$5,000 plus | \$100,000 | \$10,000 | \$10,000 | 100% |
| Whitehouse | | \$100,000 | \$10,000 | \$10,000 | 100% |
| Winona | | \$100,000 | \$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 | | | | | |
| East Texas MUD #1 | | None | \$5,000 | None | 100% |
| SCESD #1 | | None | None | None | 100% |
| SCESD #2 | | None | None | None | 100% |

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

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

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 2024, the district prepared and delivered notices of appraised value for approximately:

| | | |
|---|----------------|---|
| ➤ | 103,000 | Real Property Notices |
| ➤ | 8,500 | Business Personal Property Notices |
| ➤ | 28,147 | Mineral Interests Notices |

2024 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 | 142,183 | 9,582 | 28,403 | 180,168 | 24,074 |
| City | | | | | |
| Arp | 724 | 81 | - | 805 | - |
| Bullard* | 2,155 | 174 | - | 2,329 | - |
| Lindale | 3,431 | 484 | - | 3,915 | - |
| Overton* | 172 | 16 | - | 188 | - |
| Overton City Cemetery* | 173 | 15 | - | 188 | - |
| Troup* | 1,290 | 132 | 2,587 | 4,009 | 1,709 |
| Tyler | 42,258 | 5,321 | - | 47,579 | - |
| Whitehouse | 3,593 | 348 | - | 3,941 | - |
| Winona | 579 | 63 | - | 642 | - |
| Schools | | | | | |
| Arp | 5,611 | 241 | 8,613 | 14,465 | 6,428 |
| Bullard* | 7,615 | 334 | 236 | 8,185 | 149 |
| Chapel Hill | 14,738 | 856 | 5,522 | 21,116 | 4,347 |
| Gladewater* | 2,486 | 67 | 837 | 3,390 | 507 |
| Lindale* | 16,358 | 848 | 149 | 17,355 | 121 |
| Troup* | 2,979 | 223 | 12,970 | 16,172 | 10,653 |
| Tyler | 68,002 | 6,416 | 2,721 | 77,139 | 2,094 |
| Van* | 2,803 | 69 | - | 2,872 | - |
| Whitehouse | 15,005 | 1,013 | 1,864 | 17,882 | 1,332 |
| Winona | 6,586 | 414 | 1,865 | 8,865 | 1,623 |
| College Districts | | | | | |
| Kilgore College * | 2,486 | 67 | 837 | 3,390 | 507 |
| Tyler Junior College * | 96,422 | 7,855 | 8,510 | 112,787 | 6,920 |
| Other Districts | | | | | |
| East Texas MUD #1 | 1,262 | 176 | - | 1,438 | - |
| Emerald Bay MUD #1 | 625 | 20 | - | 645 | - |
| SCESD #1 | 16,972 | 962 | 82 | 18,016 | 78 |
| SCESD #2 | 76,990 | 3,449 | 27,079 | 107,518 | 23,183 |
| Appraisal District Total | 142,183 | 9,582 | 28,403 | 180,168 | 24,074 |

*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 | 7/19/24** | 7/20/23** | 7/20/22** | 7/20/21** | 7/22/20** | 7/19/19** | 7/24/18** | 7/18/17** | 7/15/16** | 7/15/15** | 7/24/14** |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| County | | | | | | | | | | | |
| Smith County | \$311,985 | \$293,522 | \$238,764 | \$200,386 | \$192,979 | \$179,233 | \$169,939 | \$165,841 | \$158,188 | \$150,802 | \$144,817 |
| City | | | | | | | | | | | |
| Arp | \$169,003 | \$156,103 | \$119,518 | \$97,030 | \$88,602 | \$82,384 | \$80,263 | \$78,875 | \$76,563 | \$75,138 | \$72,691 |
| Bullard ** | \$379,582 | \$351,091 | \$277,099 | \$244,297 | \$236,491 | \$222,749 | \$213,888 | \$203,369 | \$191,594 | \$179,490 | \$170,566 |
| Lindale | \$286,260 | \$270,600 | \$218,100 | \$185,584 | \$179,249 | \$164,168 | \$152,188 | \$147,799 | \$140,105 | \$131,678 | \$124,424 |
| Overton ** | \$200,007 | \$133,641 | \$129,789 | \$108,835 | \$103,725 | \$100,550 | \$91,154 | \$87,526 | \$83,406 | \$82,634 | \$84,619 |
| Overton City Cemetery** | \$200,007 | \$133,641 | \$129,789 | \$108,835 | \$103,725 | \$100,550 | \$91,154 | N/A | N/A | N/A | N/A |
| Troup ** | \$167,401 | \$146,565 | \$105,700 | \$90,655 | \$90,401 | \$87,517 | \$81,364 | \$77,318 | \$73,605 | \$69,699 | \$67,246 |
| Tyler | \$344,666 | \$319,168 | \$260,852 | \$218,571 | \$210,431 | \$196,002 | \$186,540 | \$184,226 | \$175,902 | \$168,260 | \$161,724 |
| Whitehouse | \$277,051 | \$270,638 | \$218,962 | \$183,164 | \$175,204 | \$165,046 | \$154,797 | \$151,513 | \$144,945 | \$139,280 | \$133,834 |
| Winona | \$205,835 | \$156,912 | \$130,161 | \$96,346 | \$91,703 | \$86,923 | \$79,606 | \$76,527 | \$68,800 | \$66,826 | \$65,388 |
| Schools | | | | | | | | | | | |
| Arp | \$284,354 | \$281,663 | \$229,965 | \$192,981 | \$182,953 | \$169,792 | \$162,007 | \$158,334 | \$151,431 | \$145,895 | \$140,419 |
| Bullard ** | \$390,256 | \$370,967 | \$284,604 | \$247,026 | \$239,780 | \$228,197 | \$220,685 | \$215,325 | \$206,302 | \$195,482 | \$189,441 |
| Chapel Hill | \$268,759 | \$268,025 | \$217,304 | \$183,665 | \$177,828 | \$168,243 | \$159,296 | \$154,193 | \$148,856 | \$142,872 | \$137,666 |
| Gladewater ** | \$205,806 | \$197,421 | \$152,798 | \$127,977 | \$118,833 | \$118,060 | \$105,573 | \$100,434 | \$99,296 | \$94,935 | \$91,154 |
| Lindale ** | \$318,526 | \$312,326 | \$249,314 | \$205,510 | \$197,809 | \$182,519 | \$170,456 | \$166,521 | \$157,334 | \$148,482 | \$140,396 |
| Troup ** | \$201,857 | \$170,096 | \$130,937 | \$118,545 | \$118,043 | \$110,890 | \$100,128 | \$96,656 | \$91,406 | \$87,803 | \$82,981 |
| Tyler | \$314,219 | \$286,601 | \$236,476 | \$196,848 | \$189,249 | \$174,994 | \$166,354 | \$162,789 | \$155,004 | \$148,001 | \$142,333 |
| Van ** | \$261,952 | \$282,793 | \$217,273 | \$166,842 | \$164,403 | \$146,666 | \$135,700 | \$134,302 | \$127,314 | \$119,385 | \$115,847 |
| Whitehouse | \$355,639 | \$340,912 | \$279,632 | \$243,900 | \$235,941 | \$219,766 | \$209,280 | \$203,273 | \$195,124 | \$186,370 | \$179,208 |
| Winona | \$187,897 | \$169,059 | \$143,729 | \$109,977 | \$104,798 | \$96,337 | \$90,670 | \$92,123 | \$83,717 | \$80,335 | \$77,362 |
| College Districts | | | | | | | | | | | |
| Kilgore College** | \$205,806 | \$197,421 | \$152,798 | \$127,977 | \$118,833 | \$118,060 | \$105,573 | \$100,434 | \$99,296 | \$94,935 | \$91,154 |
| Tyler Junior | \$303,070 | \$283,342 | \$231,741 | \$192,097 | \$184,799 | \$171,193 | \$161,791 | \$158,411 | \$150,928 | \$143,905 | \$138,094 |
| Other Districts | | | | | | | | | | | |
| East Texas MUD #1 | \$127,835 | \$93,139 | \$97,425 | \$73,797 | \$72,885 | \$68,477 | \$66,627 | \$66,022 | \$60,653 | \$59,261 | \$59,048 |
| SCESD #1 | \$291,231 | \$277,626 | \$222,303 | \$183,805 | \$175,684 | \$159,007 | \$147,339 | \$142,866 | \$136,610 | \$128,379 | \$120,777 |
| SCESD #2 | \$289,000 | \$271,912 | \$221,377 | \$187,131 | \$180,446 | \$167,466 | \$159,052 | \$153,168 | \$146,060 | \$139,000 | \$133,847 |

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

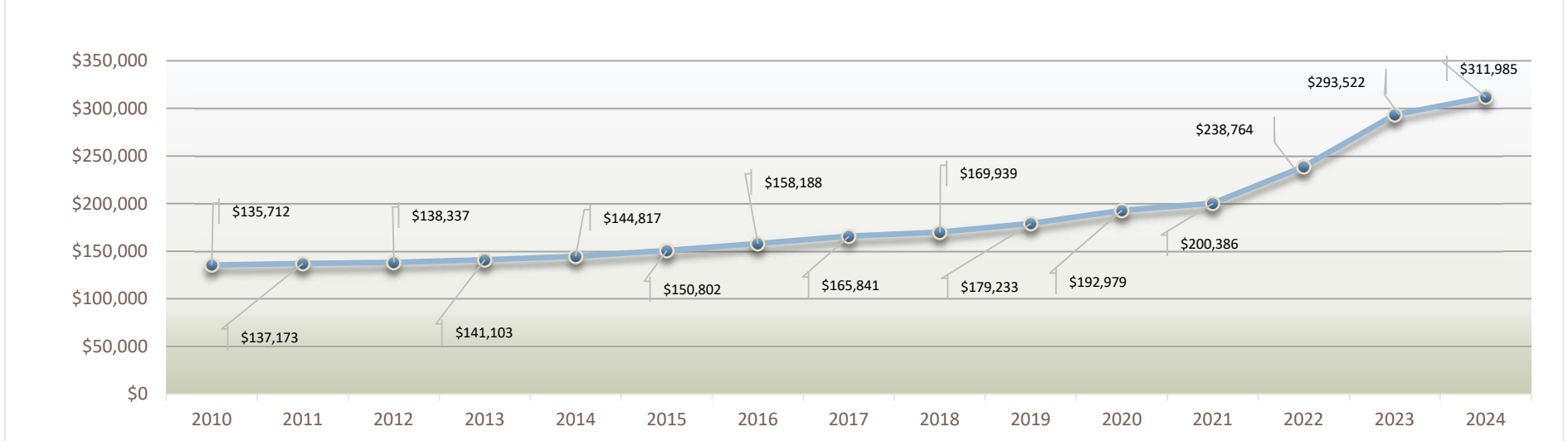
New Construction

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

| Jurisdiction | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| County | | | | | | | | | | | |
| Smith County | \$763,938,024 | \$762,026,925 | \$537,017,431 | \$388,280,317 | \$408,593,532 | \$435,517,260 | \$357,949,673 | \$335,072,385 | \$318,789,935 | \$286,965,155 | \$244,695,604 |
| City | | | | | | | | | | | |
| Arp | \$2,509,438 | \$1,891,422 | \$2,320,833 | \$2,511,084 | \$852,066 | \$464,109 | \$232,200 | \$637,985 | \$164,328 | \$194,830 | \$526,317 |
| Bullard** | \$29,693,695 | \$40,325,152 | \$17,795,255 | \$10,079,720 | \$15,008,426 | \$12,453,677 | \$13,501,660 | \$11,783,714 | \$12,451,195 | \$12,075,076 | \$9,718,579 |
| Lindale City | \$22,938,513 | \$46,365,584 | \$20,865,156 | \$21,748,263 | \$26,560,729 | \$26,651,314 | \$10,799,210 | \$11,666,619 | \$7,738,883 | \$11,769,367 | \$16,687,836 |
| Overton** | \$357,257 | \$123,283 | \$0 | \$147,227 | \$308,068 | \$370,775 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Overton City Cemetery | \$434,062 | \$157,290 | \$0 | \$147,227 | \$308,068 | \$370,775 | \$0 | | | | |
| Troup** | \$2,790,181 | \$2,053,689 | \$1,027,623 | \$845,737 | \$142,837 | \$72,711 | \$724,394 | \$375,048 | \$392,489 | \$875,478 | \$516,916 |
| Tyler | \$240,898,215 | \$211,745,968 | \$166,612,366 | \$139,664,229 | \$161,340,275 | \$140,562,421 | \$176,322,194 | \$178,097,282 | \$158,191,474 | \$138,391,143 | \$118,305,187 |
| Whitehouse | \$18,076,534 | \$42,686,003 | \$22,213,826 | \$22,907,422 | \$10,343,548 | \$7,800,098 | \$3,348,068 | \$3,330,559 | \$2,919,934 | \$5,085,899 | \$4,533,171 |
| Winona | \$4,210,051 | \$8,945,538 | \$5,499,964 | \$2,370,041 | \$302,869 | \$293,781 | \$613,496 | \$830,216 | \$204,594 | \$28,244 | \$462,906 |
| Schools | | | | | | | | | | | |
| Arp | \$24,512,297 | \$16,146,624 | \$13,995,325 | \$12,236,970 | \$10,214,108 | \$6,106,044 | \$5,523,493 | \$4,018,166 | \$6,292,922 | \$5,308,882 | \$6,542,168 |
| Bullard** | \$55,677,702 | \$81,577,089 | \$39,925,379 | \$20,558,428 | \$33,075,054 | \$28,275,352 | \$30,487,981 | \$25,038,759 | \$29,033,407 | \$19,940,786 | \$19,266,762 |
| Chapel Hill | \$39,054,940 | \$39,813,529 | \$39,534,488 | \$34,463,020 | \$24,430,072 | \$25,287,728 | \$22,518,435 | \$28,392,468 | \$19,043,117 | \$21,246,547 | \$12,952,526 |
| Gladewater** | \$2,487,204 | \$5,202,396 | \$3,861,704 | \$1,308,914 | \$5,592,410 | \$5,757,179 | \$1,108,014 | \$1,366,965 | \$2,519,493 | \$1,560,023 | \$2,173,624 |
| Lindale** | \$138,115,865 | \$148,010,865 | \$87,359,237 | \$63,264,825 | \$64,428,911 | \$60,716,848 | \$41,508,410 | \$38,384,383 | \$29,870,095 | \$32,757,589 | \$36,530,204 |
| Troup** | \$8,320,854 | \$4,317,069 | \$3,383,162 | \$1,812,832 | \$1,099,663 | \$610,997 | \$2,684,935 | \$2,215,351 | \$1,944,621 | \$1,924,075 | \$1,923,454 |
| Tyler | \$287,187,002 | \$299,753,772 | \$218,718,055 | \$170,864,562 | \$201,989,128 | \$145,936,853 | \$179,432,464 | \$179,937,198 | \$157,309,665 | \$126,025,810 | \$132,674,078 |
| Van** | \$6,037,302 | \$6,331,172 | \$4,795,197 | \$3,265,775 | \$2,508,578 | \$6,127,802 | \$4,419,638 | \$4,109,861 | \$3,508,334 | \$2,464,839 | \$2,100,821 |
| Whitehouse | \$130,776,865 | \$99,169,670 | \$94,983,281 | \$64,496,446 | \$44,902,337 | \$52,133,774 | \$61,943,319 | \$47,202,159 | \$64,432,839 | \$66,716,619 | \$25,221,064 |
| Winona | \$20,266,490 | \$27,817,480 | \$30,461,603 | \$7,181,853 | \$20,353,271 | \$104,564,683 | \$8,322,984 | \$4,407,075 | \$4,835,442 | \$2,769,368 | \$5,310,903 |
| College Districts | | | | | | | | | | | |
| Kilgore College | \$2,487,204 | \$5,505,111 | \$3,861,704 | \$1,358,999 | \$5,592,410 | \$5,757,179 | \$1,108,014 | 1,366,965 | \$2,519,493 | \$1,560,023 | \$2,713,624 |
| Tyler Junior College** | \$513,269,059 | \$504,500,073 | \$351,001,060 | \$267,782,170 | \$298,838,030 | \$330,728,277 | \$242,270,331 | \$245,226,455 | \$199,835,603 | \$176,805,321 | \$182,317,367 |
| Other Districts | | | | | | | | | | | |
| East Texas MUD #1 | \$2,826,513 | \$2,721,812 | \$4,968,690 | \$1,482,002 | \$1,473,675 | \$6,576,106 | \$3,971,210 | \$802,574 | \$883,015 | \$1,081,433 | \$462,300 |
| Emerald Bay MUD #1 | \$ | | \$1,386,884 | | | | | | | | |
| SCESD #1 | \$127,794,943 | \$155,987,466 | \$91,970,545 | \$66,972,842 | \$65,214,990 | \$65,379,467 | \$41,118,849 | \$40,866,250 | \$28,105,715 | \$32,083,793 | \$34,947,225 |
| SCESD #2 | \$366,489,859 | \$342,136,867 | \$250,089,958 | \$150,817,311 | \$166,927,293 | \$218,793,622 | \$133,996,074 | \$112,832,992 | \$126,176,908 | \$105,575,087 | \$83,861,191 |

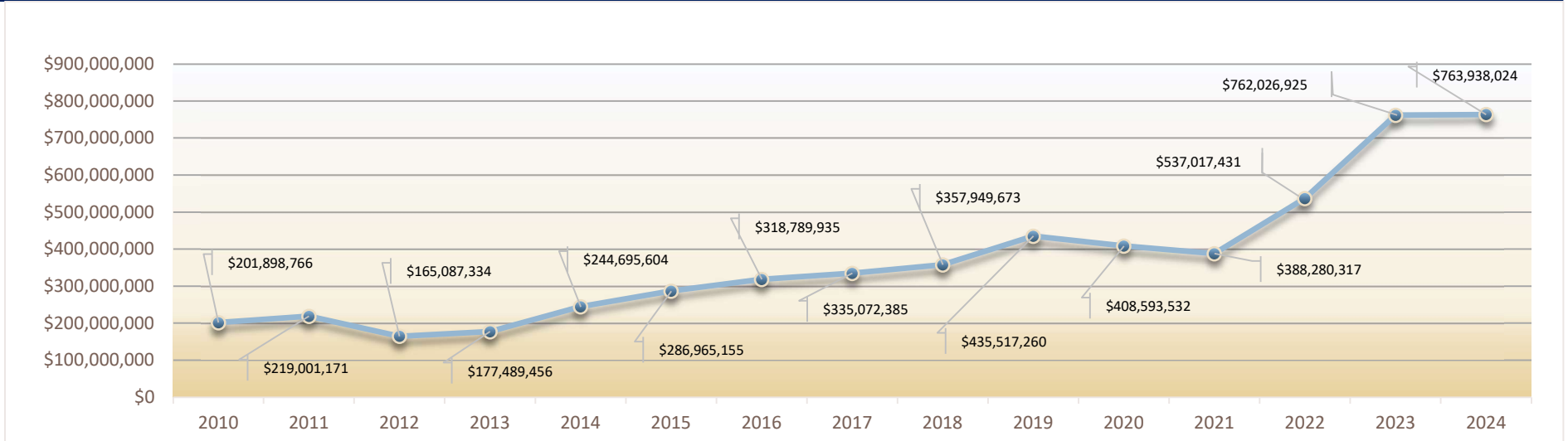
Average Home Values - Graph - Smith County

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



New Construction - Graph - Smith County

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

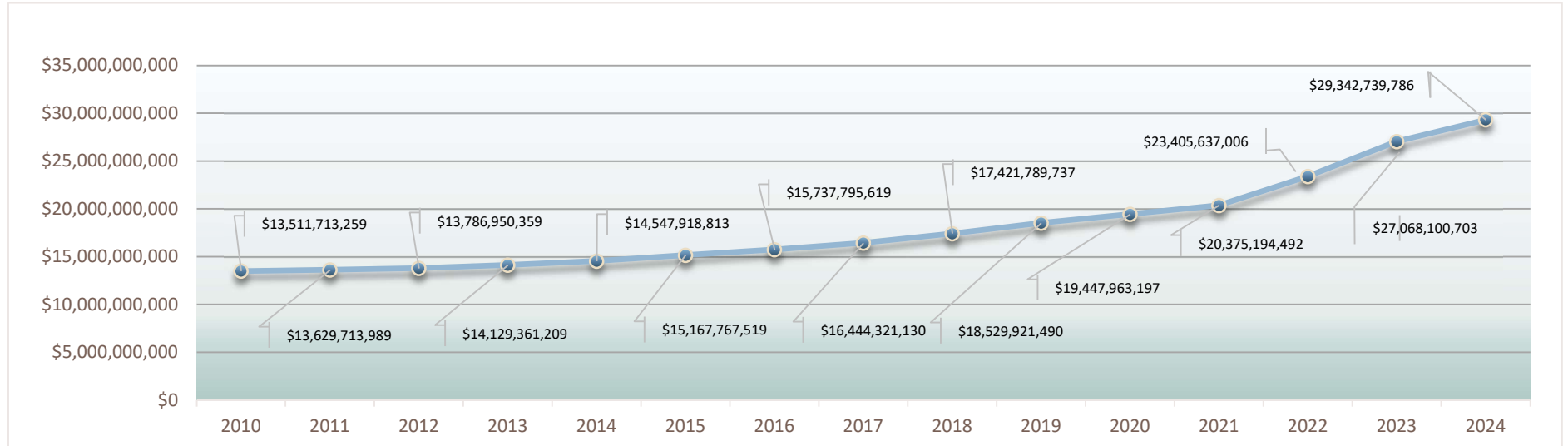


| Jurisdiction | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| County | | | | | | | | | | | |
| Smith County | \$29,342,739,786 | \$27,068,100,703 | \$23,405,637,006 | \$20,375,194,492 | \$19,447,963,197 | \$18,529,921,490 | \$17,421,789,737 | \$16,444,321,130 | \$15,737,795,619 | \$15,167,767,519 | \$14,547,918,813 |
| City | | | | | | | | | | | |
| Arp | \$84,752,632 | \$79,038,305 | \$54,415,288 | \$45,849,227 | \$40,454,634 | \$39,194,041 | \$37,932,285 | \$36,361,663 | \$34,990,815 | \$36,124,267 | \$32,608,648 |
| Bullard | \$524,035,814 | \$462,559,503 | \$380,620,605 | \$315,740,951 | \$288,830,882 | \$263,622,691 | \$242,595,168 | \$221,567,738 | \$202,115,036 | \$185,353,395 | \$168,231,138 |
| Lindale | \$1,021,068,222 | \$955,626,054 | \$793,527,741 | \$705,005,008 | \$623,309,970 | \$603,376,756 | \$545,668,563 | \$518,811,052 | \$508,750,738 | \$478,282,634 | \$456,076,520 |
| Overton | \$10,922,628 | \$9,179,223 | \$9,336,352 | \$8,452,159 | \$8,165,197 | \$7,645,952 | \$6,643,449 | \$6,493,189 | \$6,384,263 | \$6,088,128 | \$5,805,106 |
| Overton City Cemetery | \$12,790,670 | \$9,102,941 | \$9,456,352 | \$8,619,549 | \$8,291,197 | \$7,791,511 | \$6,751,449 | | | | |
| Troup | \$130,739,016 | \$135,965,128 | \$97,675,454 | \$83,790,577 | \$81,931,675 | \$78,881,838 | \$76,883,024 | \$71,221,416 | \$69,596,421 | \$68,596,811 | \$65,255,689 |
| Tyler | \$13,410,271,543 | \$12,191,634,699 | \$10,948,828,831 | \$9,772,549,091 | \$9,399,389,779 | \$9,064,015,823 | \$8,675,367,458 | \$8,117,880,826 | \$7,807,290,136 | \$7,519,723,382 | \$7,191,673,279 |
| Whitehouse | \$811,777,702 | \$771,555,529 | \$640,717,441 | \$545,607,519 | \$498,877,834 | \$467,432,803 | \$437,267,971 | \$424,610,527 | \$409,773,653 | \$395,713,650 | \$379,478,449 |
| Winona | \$64,107,231 | \$56,173,933 | \$42,355,639 | \$30,834,083 | \$26,160,351 | \$24,992,298 | \$23,207,586 | \$22,280,601 | \$20,144,804 | \$19,785,551 | \$19,223,444 |
| Schools | | | | | | | | | | | |
| Arp | \$522,413,651 | \$491,118,498 | \$478,553,040 | \$417,989,495 | \$388,526,864 | \$377,157,099 | \$354,028,768 | \$344,390,993 | \$335,052,774 | \$330,697,130 | \$321,668,000 |
| Bullard | \$1,290,025,400 | \$1,177,350,290 | \$1,079,507,217 | \$942,251,557 | \$885,846,159 | \$818,081,135 | \$773,576,744 | \$725,030,447 | \$678,707,234 | \$632,626,298 | \$622,204,324 |
| Chapel Hill | \$1,912,338,421 | \$1,829,985,881 | \$1,744,981,702 | \$1,545,317,186 | \$1,534,437,969 | \$1,437,817,998 | \$1,360,851,604 | \$1,263,570,880 | \$1,172,844,594 | \$1,178,185,781 | \$1,183,420,240 |
| Gladewater | \$137,289,182 | \$130,024,886 | \$130,672,474 | \$119,689,743 | \$114,577,322 | \$111,701,855 | \$97,077,240 | \$88,256,946 | \$86,358,308 | \$94,057,930 | \$97,606,418 |
| Lindale | \$2,699,648,919 | \$2,476,362,793 | \$2,294,026,235 | \$2,016,783,386 | \$1,836,883,660 | \$1,678,709,706 | \$1,534,511,279 | \$1,457,574,209 | \$1,383,419,674 | \$1,309,855,423 | \$1,288,808,895 |
| Troup | \$256,813,369 | \$290,711,393 | \$246,401,555 | \$217,823,092 | \$212,351,186 | \$215,567,111 | \$200,056,841 | \$192,511,812 | \$198,440,739 | \$190,419,798 | \$172,956,923 |
| Tyler | \$13,829,356,430 | \$12,523,618,866 | \$12,146,023,117 | \$10,943,954,577 | \$10,499,834,665 | \$9,973,311,242 | \$9,484,663,161 | \$8,868,469,426 | \$8,495,333,331 | \$8,196,870,699 | \$8,092,465,163 |
| Van | \$129,494,971 | \$122,539,668 | \$123,295,248 | \$107,705,464 | \$100,293,578 | \$92,219,025 | \$85,326,487 | \$87,466,655 | \$80,963,220 | \$75,323,881 | \$72,008,211 |
| Whitehouse | \$3,389,931,053 | \$3,098,872,672 | \$2,918,883,745 | \$2,626,088,806 | \$2,465,323,656 | \$2,303,996,028 | \$2,175,825,810 | \$2,063,646,700 | \$1,969,268,158 | \$1,864,301,738 | \$1,790,647,388 |
| Winona | \$872,451,124 | \$850,098,930 | \$774,697,360 | \$675,947,596 | \$657,615,960 | \$622,457,775 | \$458,065,944 | \$445,690,940 | \$428,835,398 | \$388,228,529 | \$426,928,370 |
| College Districts | | | | | | | | | | | |
| Kilgore College | \$210,201,049 | \$199,550,076 | \$169,487,632 | \$147,501,265 | \$140,900,964 | \$137,981,860 | \$121,415,088 | \$111,777,604 | \$109,108,012 | \$116,225,486 | \$114,529,597 |
| Tyler Junior College | \$21,674,326,080 | \$19,913,338,145 | \$17,375,208,262 | \$15,147,885,617 | \$14,450,996,994 | \$13,834,783,518 | \$13,001,291,740 | \$12,247,781,982 | \$11,726,333,180 | \$11,325,731,999 | \$10,947,468,806 |
| Other Districts | | | | | | | | | | | |
| East Texas MUD #1 | \$217,657,362 | \$203,219,807 | \$225,242,620 | \$198,844,958 | \$180,471,845 | \$179,511,545 | \$191,130,166 | \$183,250,562 | \$185,971,607 | \$136,415,006 | \$128,312,696 |
| Emerald Bay MUD #1 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | \$143,853,375 | \$141,343,413 |
| SCESD #1 | \$3,000,574,582 | \$2,757,107,414 | \$2,385,338,685 | \$1,940,874,315 | \$1,759,968,892 | \$1,611,613,087 | \$1,473,328,710 | \$1,400,458,805 | \$1,337,061,067 | \$1,264,455,990 | \$1,203,165,648 |
| SCESD #2 | \$11,255,071,653 | \$10,552,630,352 | \$9,018,357,160 | \$7,676,327,581 | \$7,366,350,803 | \$7,006,536,852 | \$6,496,100,091 | \$6,153,078,787 | \$5,876,153,929 | \$5,702,720,309 | \$5,504,783,771 |

| Jurisdiction | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|--------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| County | | | | | | | | | | | |
| Smith County | 0.364231 | 0.347264 | 0.330000 | 0.335000 | 0.335000 | 0.345000 | 0.337311 | 0.330000 | 0.330000 | 0.330000 | 0.330000 |
| City | | | | | | | | | | | |
| Arp | 0.585309 | 0.519888 | 0.613359 | 0.671836 | 0.707162 | 0.722604 | 0.700871 | 0.669147 | 0.669147 | 0.540756 | 0.561280 |
| Bullard | 0.557822 | 0.562456 | 0.570788 | 0.595599 | 0.595599 | 0.605347 | 0.595347 | 0.563264 | 0.563264 | 0.574571 | 0.588137 |
| Lindale | 0.375120 | 0.360000 | 0.422950 | 0.456891 | 0.478500 | 0.470900 | 0.475000 | 0.472218 | 0.472218 | 0.482100 | 0.482100 |
| Overton | 0.420794 | 0.517611 | 0.519106 | 0.739950 | 0.733022 | 0.727911 | 0.729700 | 0.648000 | 0.648000 | 0.628000 | 0.628000 |
| Overton City Cemetery | 0.050000 | 0.050000 | 0.050000 | 0.050000 | 0.050000 | 0.050000 | 0.050000 | N/A | N/A | N/A | N/A |
| Troup | 0.599999 | 0.544700 | 0.710545 | 0.816257 | 0.829434 | 0.867087 | 0.867087 | 0.909881 | 0.909881 | 0.915620 | 0.921544 |
| Tyler | 0.240085 | 0.247920 | 0.261850 | 0.269900 | 0.259000 | 0.259900 | 0.244452 | 0.230000 | 0.230000 | 0.220000 | 0.220000 |
| Whitehouse | 0.717855 | 0.717855 | 0.772891 | 0.792891 | 0.792891 | 0.792891 | 0.792891 | 0.650000 | 0.650000 | 0.672110 | 0.672110 |
| Winona | 0.396359 | 0.407732 | 0.407732 | 0.407732 | 0.450000 | 0.402997 | 0.420000 | 0.362780 | 0.362780 | 0.362780 | 0.375443 |
| Schools | | | | | | | | | | | |
| Arp | 1.095200 | 1.097500 | 1.282900 | 1.352800 | 1.392700 | 1.408300 | 1.470000 | 1.460000 | 1.460000 | 1.460000 | 1.270000 |
| Bullard | 1.246900 | 1.249200 | 1.434600 | 1.356300 | 1.375300 | 1.470000 | 1.630000 | 1.670000 | 1.670000 | 1.670000 | 1.470000 |
| Chapel Hill | 1.105100 | 1.105100 | 1.020500 | 1.099000 | 1.099000 | 1.145900 | 1.230000 | 1.240000 | 1.240000 | 1.240000 | 1.245000 |
| Gladewater | 1.020211 | 1.002449 | 1.285596 | 1.449700 | 1.449700 | 1.463400 | 1.565000 | 1.565000 | 1.565000 | 1.565000 | 1.490000 |
| Lindale | 0.951900 | 0.954200 | 1.169600 | 1.192000 | 1.258000 | 1.360000 | 1.390000 | 1.400000 | 1.400000 | 1.400000 | 1.435000 |
| Troup | 0.836888 | 0.827500 | 1.044144 | 1.166700 | 1.169700 | 1.183350 | 1.290000 | 1.170000 | 1.170000 | 1.150000 | 1.118000 |
| Tyler | 0.910000 | 0.960000 | 1.179300 | 1.289100 | 1.304100 | 1.335000 | 1.405000 | 1.375000 | 1.375000 | 1.375000 | 1.375000 |
| Van | 0.985470 | 1.007770 | 1.193170 | 1.275170 | 1.355170 | 1.414750 | 1.546400 | 1.561400 | 1.561400 | 1.521400 | 1.521400 |
| Whitehouse | 0.924900 | 0.927200 | 1.152600 | 1.222600 | 1.274600 | 1.325000 | 1.413000 | 1.193000 | 1.193000 | 1.193000 | 1.193000 |
| Winona | 0.982700 | 0.982700 | 1.139600 | 1.217740 | 1.222170 | 1.284200 | 1.432890 | 1.485140 | 1.485140 | 1.498600 | 1.498600 |
| College Districts | | | | | | | | | | | |
| Kilgore College | 0.180000 | 0.175000 | 0.175000 | 0.175000 | 0.175000 | 0.175000 | 0.175000 | 0.175000 | 0.175000 | 0.175000 | 0.154000 |
| Tyler Junior College | 0.186917 | 0.187993 | 0.188001 | 0.199926 | 0.199926 | 0.199926 | 0.199926 | 0.199926 | 0.199926 | 0.199926 | 0.199926 |
| Other Districts | | | | | | | | | | | |
| East Texas MUD #1 | 0.221157 | 0.225540 | 0.243392 | 0.250000 | 0.238717 | 0.253000 | 0.253000 | 0.241960 | 0.241960 | 0.348670 | 0.387400 |
| Emerald Bay MUD #1 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| SCESD #1 | 0.068240 | 0.071364 | 0.078427 | 0.063588 | 0.065300 | 0.067664 | 0.067664 | 0.067664 | 0.067664 | 0.067664 | 0.069417 |
| SCESD #2 | 0.070364 | 0.067688 | 0.060436 | 0.068633 | 0.070000 | 0.084648 | 0.084648 | 0.084648 | 0.084648 | 0.084648 | 0.084648 |

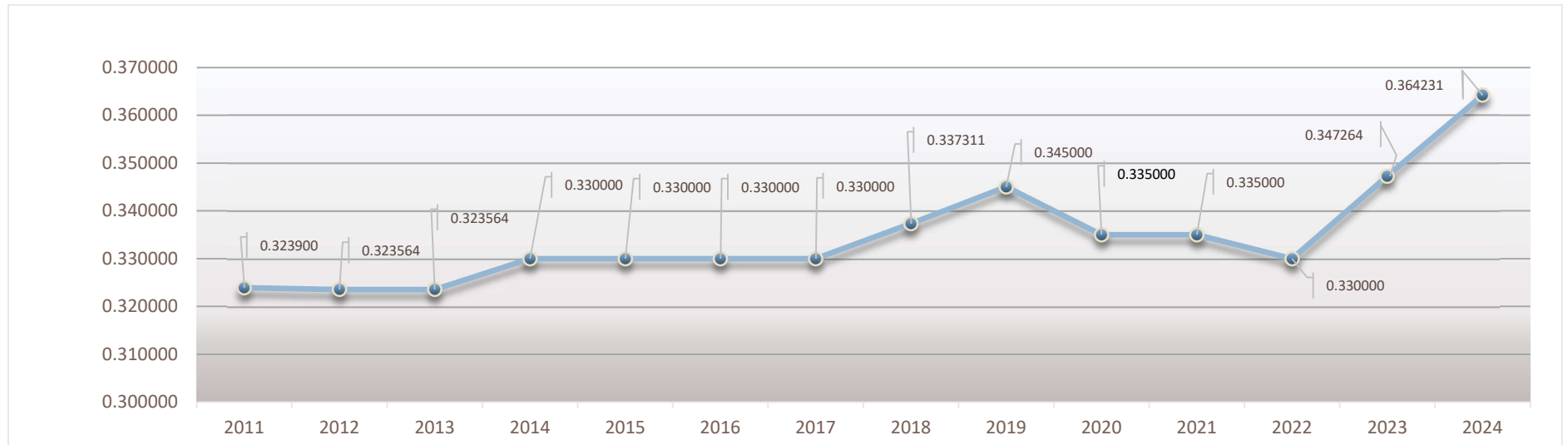
Taxable Values – Graph – Smith County

****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 2024:

Achievements - Staff

Smith County Appraisal District encourages professional development of staff.

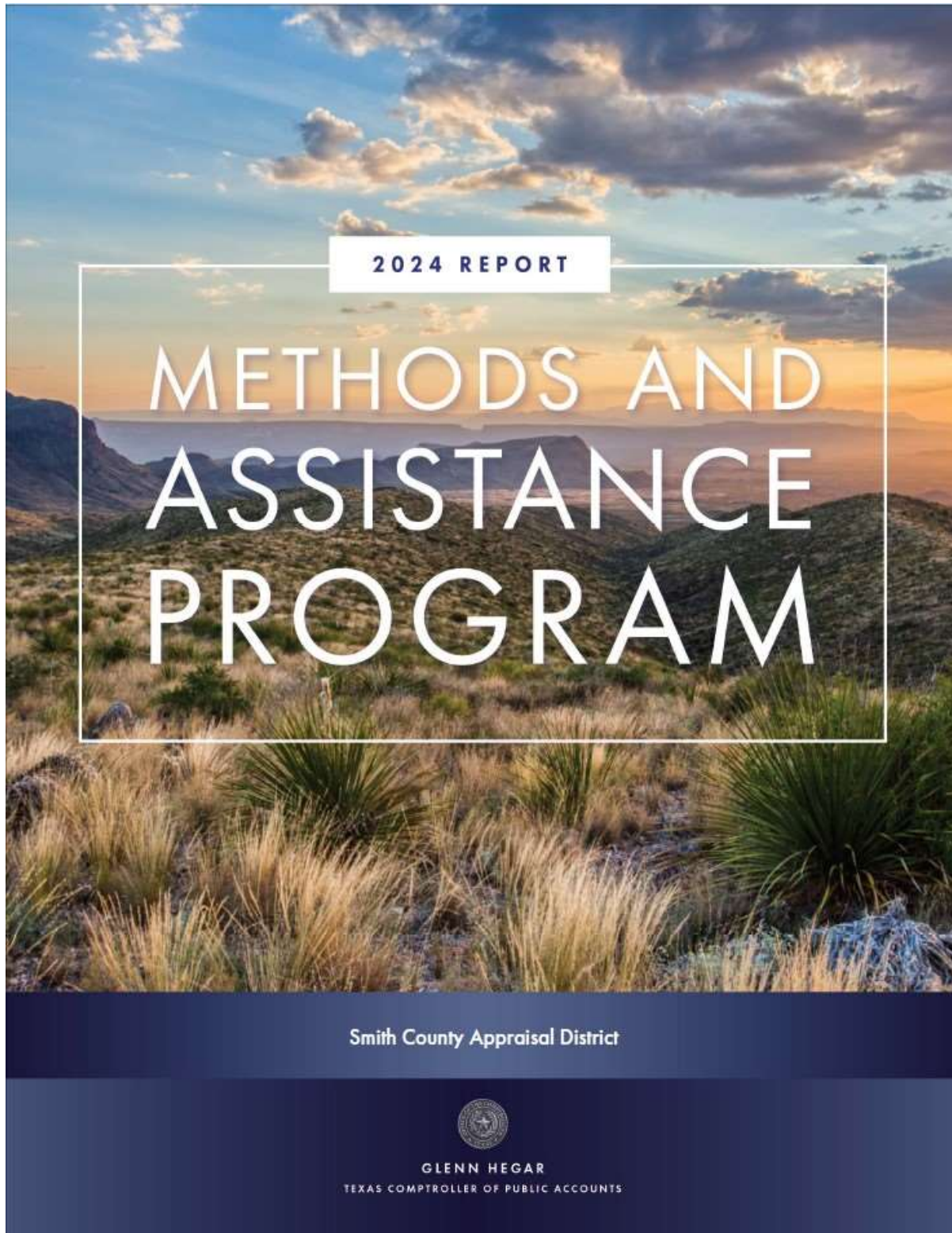
| Highest Degree earned by staff | 2024 |
|---|-------------|
| | |
| <i>Associate's Level</i> | 6% |
| <i>Bachelor's Level</i> | 75% |
| <i>Master's Level</i> | 8% |
| <i>Employees with College Education</i> | 89% |

| RPA (Registered Professional Appraiser) Staff | 2024 |
|--|-------------|
| | |
| <i>Registered Professional Appraiser Designation</i> | 13 |
| <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>Level III Registered Tax Assessor / Collector (RTA)</i> | 1 |

Methods And Assistance Program

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



Methods And Assistance Program

Glenn Hegar
 Texas Comptroller of Public Accounts
 2024-25 Final Methods and Assistance Program Review
 Smith County Appraisal District
 Current MAP Cycle Chief Appraiser(s): Carol McNeil
 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 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 | 16 | 16 | 100 |
| Taxpayer Assistance | 17 | 17 | 100 |
| Operating Procedures | 24 | 24 | 100 |
| Appraisal Standards, Procedures and Methodology | 28 | 28 | 100 |