Smith County Appraisal District
2025 Annual Report

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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.

2025 - Property Types Appraised

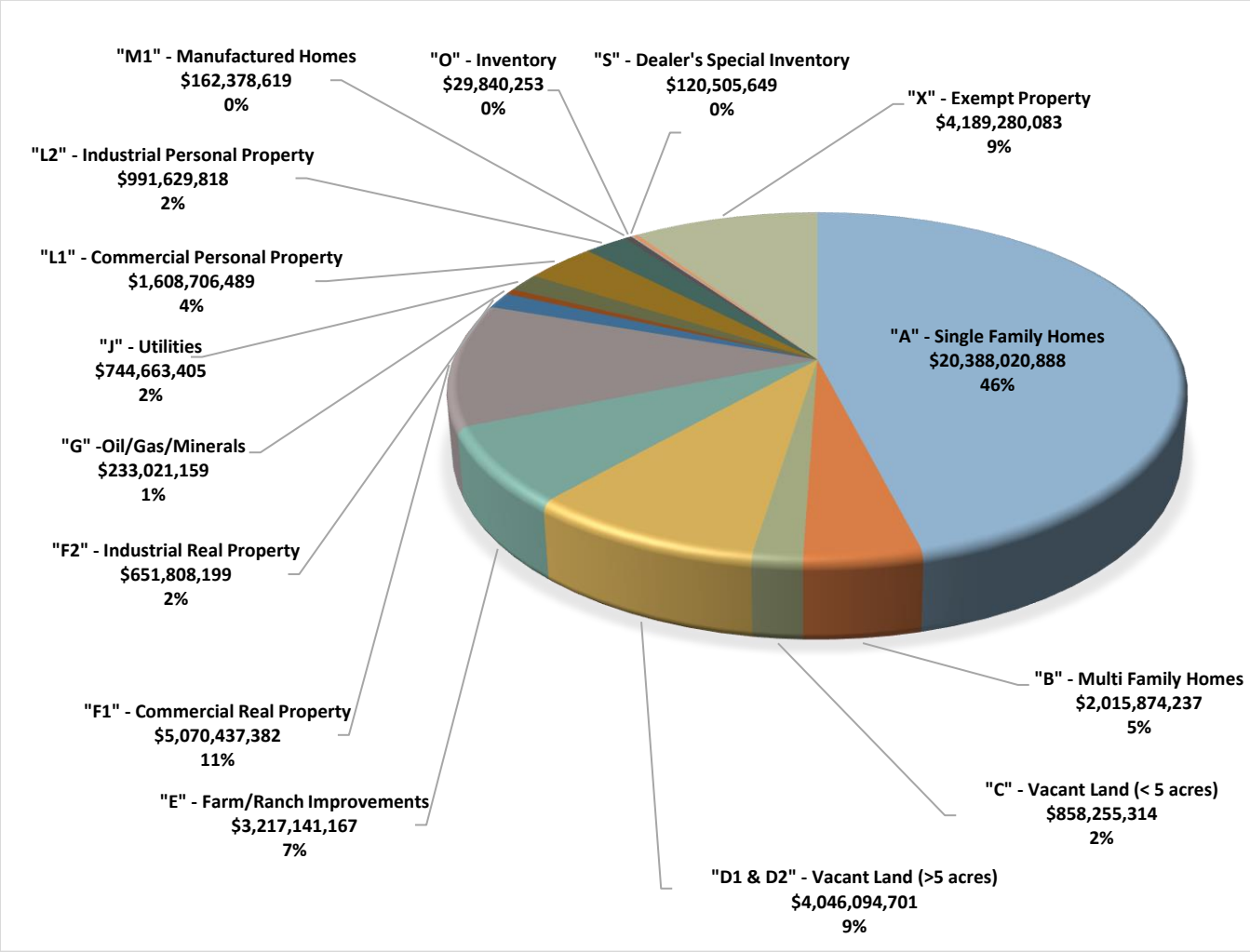
The following represents a summary of property types appraised by the district for 2025. (Excludes Uncertified):

PTAD Classifications	Property Type	Parcel Count	Market Value
A	Single Family Homes	74,928	$20,388,020,888
B	Multi Family Homes	2,494	$2,015,874,237
C	Vacant Land (< 5 acres)	20,657	$858,255,314
D1 & D2	Vacant Land (>5 acres)	15,229	$4,046,094,701
E	Farm/Ranch Improvements	13,468	$3,217,141,167
F1	Commercial Real Property	5,436	$5,070,437,382
F2	Industrial Real Property	149	$651,808,199
G	Oil/Gas/Minerals	124,709	$233,021,159
J	Utilities	678	$744,663,405
L1	Commercial Personal Property	8,208	$1,608,706,489
L2	Industrial Personal Property	777	$991,629,818
M1	Manufactured Homes	4,628	$162,378,619
O	Inventory	3,116	$29,840,253
S	Dealer's Special Inventory	234	$120,505,649
X	Exempt Property	3,122	$4,189,280,083

** 7/18/2025 certified values*

2025 - Property Types Appraised - Graph

The following represents a summary of property types appraised by the district for 2025:



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

2025 - Appraisal Operation Summary

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

	2025 RATIO STUDY RESULTS					
ISD	COUNT	MEAN	MEDIAN	WT. MEAN	ST DEVIATION	PRD
AR	81	1.00	1.00	0.96	0.17	1.04
BU	276	1.01	1.00	1.01	0.13	1.00
CH	187	0.98	0.96	0.95	0.18	1.03
GL	13	0.98	0.92	0.95	0.24	1.03
LI	520	1.01	1.00	0.99	0.12	1.01
TR	53	1.02	1.01	1.02	0.18	1.00
TY	1,465	1.00	0.99	0.98	0.19	1.03
VA	15	1.02	1.02	0.97	0.12	1.05
WH	367	0.98	1.00	0.98	0.17	1.01
WI	90	0.97	0.97	0.98	0.19	0.99
OVERALL	3,067					

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 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	None	$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	$140,000	$60,000	$60,000	100%
Bullard		$140,000	$60,000	$60,000	100%
Chapel Hill		$140,000	$60,000	$60,000	100%
Gladewater	20% or no less than $5,000 plus	$140,000	$60,000 plus $6,000 local	$60,000	100%
Lindale		$140,000	$60,000	$60,000	100%
Troup		$140,000	$60,000 plus $5,000 local	$60,000	100%
Tyler		$140,000	$60,000	$60,000	100%
Van	20% or no less than $5,000 plus	$140,000	$60,000	$60,000	100%
Whitehouse		$140,000	$60,000	$60,000	100%
Winona		$140,000	$60,000	$60,000	100%
College Districts					
Kilgore College		None	$30,000	None	100%
Tyler Junior College		None	$20,000	$10,000	100%
Other Districts					
Smith Co. MUD		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 2025, the district prepared and delivered notices of appraised value for approximately:

- ***137,833*** ***Real Property Notices***
- ***8,135*** ***Business Personal Property Notices***
- ***24,846*** ***Mineral Interests Notices***

2025 - Parcel Count

Jurisdiction	*Real Estate*	*Personal Property*	*Minerals*	*Total Parcels*	***Taxable Minerals*
County					
Smith County	143,246	9,881	124,709	277,836	120,171
City					
Arp	732	76	-	808	-
Bullard*	2,159	176	-	2,335	-
Lindale	3,432	499	-	3,931	-
Overton*	171	17	-	188	-
Overton City Cemetery*	172	17	-	189	-
Troup*	1,291	130	14,398	15,819	13,321
Tyler	42,360	5,467	-	47,827	-
Whitehouse	3,711	341	-	4,052	-
Winona	575	67	-	642	-
Schools					
Arp	5,670	246	57,343	63,259	54,681
Bullard*	7,629	354	1,001	8,984	881
Chapel Hill	14,786	868	15,510	31,164	14,270
Gladewater*	2,499	65	3,523	6,087	3,271
Lindale*	16,435	896	183	17,514	144
Troup*	2,997	216	70,328	73,541	67,914
Tyler	68,552	6,635	5,108	80,295	4,439
Van*	2,832	67	-	2,899	-
Whitehouse	15,166	1,046	13,189	29,401	12,770
Winona	6,680	415	3,608	10,703	3,337
College Districts					
Kilgore College *	2,499	65	3,523	6,087	3,271
Tyler Junior College *	97,124	8,105	19,285	124,514	17,445
Other Districts					
East Texas MUD #1	1,304	178	-	1,482	-
SCESD #1	17,080	1,021	86	18,187	82
SCESD #2	77,743	3,553	121,426	202,722	116,861

**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	7/19/25**	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**
County											
Smith County	$271,798	$311,985	$293,522	$238,764	$200,386	$192,979	$179,233	$169,939	$165,841	$158,188	$150,802
City											
Arp	$146,548	$169,003	$156,103	$119,518	$97,030	$88,602	$82,384	$80,263	$78,875	$76,563	$75,138
Bullard **	$347,116	$379,582	$351,091	$277,099	$244,297	$236,491	$222,749	$213,888	$203,369	$191,594	$179,490
Lindale	$263,180	$286,260	$270,600	$218,100	$185,584	$179,249	$164,168	$152,188	$147,799	$140,105	$131,678
Overton **	$112,471	$200,007	$133,641	$129,789	$108,835	$103,725	$100,550	$91,154	$87,526	$83,406	$82,634
Overton City Cemetery**	$158,718	$200,007	$133,641	$129,789	$108,835	$103,725	$100,550	$91,154	N/A	N/A	N/A
Troup **	$147,117	$167,401	$146,565	$105,700	$90,655	$90,401	$87,517	$81,364	$77,318	$73,605	$69,699
Tyler	$274,111	$344,666	$319,168	$260,852	$218,571	$210,431	$196,002	$186,540	$184,226	$175,902	$168,260
Whitehouse	$254,732	$277,051	$270,638	$218,962	$183,164	$175,204	$165,046	$154,797	$151,513	$144,945	$139,280
Winona	$174,662	$205,835	$156,912	$130,161	$96,346	$91,703	$86,923	$79,606	$76,527	$68,800	$66,826
Schools											
Arp	$93,084	$284,354	$281,663	$229,965	$192,981	$182,953	$169,792	$162,007	$158,334	$151,431	$145,895
Bullard **	$209,561	$390,256	$370,967	$284,604	$247,026	$239,780	$228,197	$220,685	$215,325	$206,302	$195,482
Chapel Hill	$113,818	$268,759	$268,025	$217,304	$183,665	$177,828	$168,243	$159,296	$154,193	$148,856	$142,872
Gladewater **	$34,969	$205,806	$197,421	$152,798	$127,977	$118,833	$118,060	$105,573	$100,434	$99,296	$94,935
Lindale **	$151,192	$318,526	$312,326	$249,314	$205,510	$197,809	$182,519	$170,456	$166,521	$157,334	$148,482
Troup **	$59,724	$201,857	$170,096	$130,937	$118,545	$118,043	$110,890	$100,128	$96,656	$91,406	$87,803
Tyler	$137,699	$314,219	$286,601	$236,476	$196,848	$189,249	$174,994	$166,354	$162,789	$155,004	$148,001
Van **	$77,249	$261,952	$282,793	$217,273	$166,842	$164,403	$146,666	$135,700	$134,302	$127,314	$119,385
Whitehouse	$187,793	$355,639	$340,912	$279,632	$243,900	$235,941	$219,766	$209,280	$203,273	$195,124	$186,370
Winona	$52,448	$187,897	$169,059	$143,729	$109,977	$104,798	$96,337	$90,670	$92,123	$83,717	$80,335
College Districts											
Kilgore College**	$170,029	$205,806	$197,421	$152,798	$127,977	$118,833	$118,060	$105,573	$100,434	$99,296	$94,935
Tyler Junior	$262,814	$303,070	$283,342	$231,741	$192,097	$184,799	$171,193	$161,791	$158,411	$150,928	$143,905
Other Districts											
East Texas MUD #1	$102,947	$127,835	$93,139	$97,425	$73,797	$72,885	$68,477	$66,627	$66,022	$60,653	$59,261
SCESD #1	$268,188	$291,231	$277,626	$222,303	$183,805	$175,684	$159,007	$147,339	$142,866	$136,610	$128,379
SCESD #2	$262,391	$289,000	$271,912	$221,377	$187,131	$180,446	$167,466	$159,052	$153,168	$146,060	$139,000

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

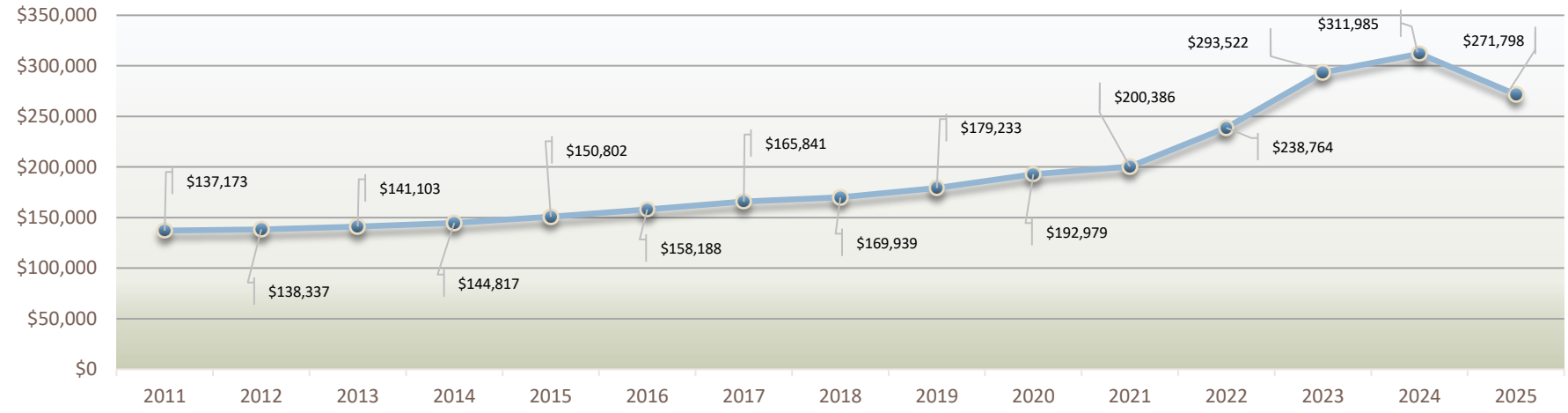
New Construction

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

Jurisdiction	*2025*	*2024*	*2023*	*2022*	*2021*	*2020*	*2019*	*2018*	*2017*	*2016*	*2015*
County											
Smith County	$717,984,092	$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
City											
Arp	$2,076,347	$2,509,438	$1,891,422	$2,320,833	$2,511,084	$852,066	$464,109	$232,200	$637,985	$164,328	$194,830
Bullard**	$31,465,114	$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
Lindale City	$40,871,209	$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
Overton**	$93,155	$357,257	$123,283	$0	$147,227	$308,068	$370,775	$0	$0	$0	$0
Overton City Cemetery	$93,155	$434,062	$157,290	$0	$147,227	$308,068	$370,775	$0			
Troup**	$4,857,923	$2,790,181	$2,053,689	$1,027,623	$845,737	$142,837	$72,711	$724,394	$375,048	$392,489	$875,478
Tyler	$253,680,842	$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
Whitehouse	$22,647,990	$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
Winona	$118,071	$4,210,051	$8,945,538	$5,499,964	$2,370,041	$302,869	$293,781	$613,496	$830,216	$204,594	$28,244
Schools											
Arp	$14,760,877	$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
Bullard**	$52,137,394	$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
Chapel Hill	$29,882,442	$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
Gladewater**	$215,666	$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
Lindale**	$104,111,155	$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
Troup**	$9,293,539	$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
Tyler	$285,409,443	$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
Van**	$6,925,012	$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
Whitehouse	$115,552,367	$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
Winona	$37,560,679	$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
College Districts											
Kilgore College	$355,666	$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
Tyler Junior College**	$473,016,729	$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
Other Districts											
East Texas MUD #1	$33,247,279	$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
Emerald Bay MUD #1				$1,386,884							
SCESD #1	$115,664,580	$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
SCESD #2	$318,421,446	$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

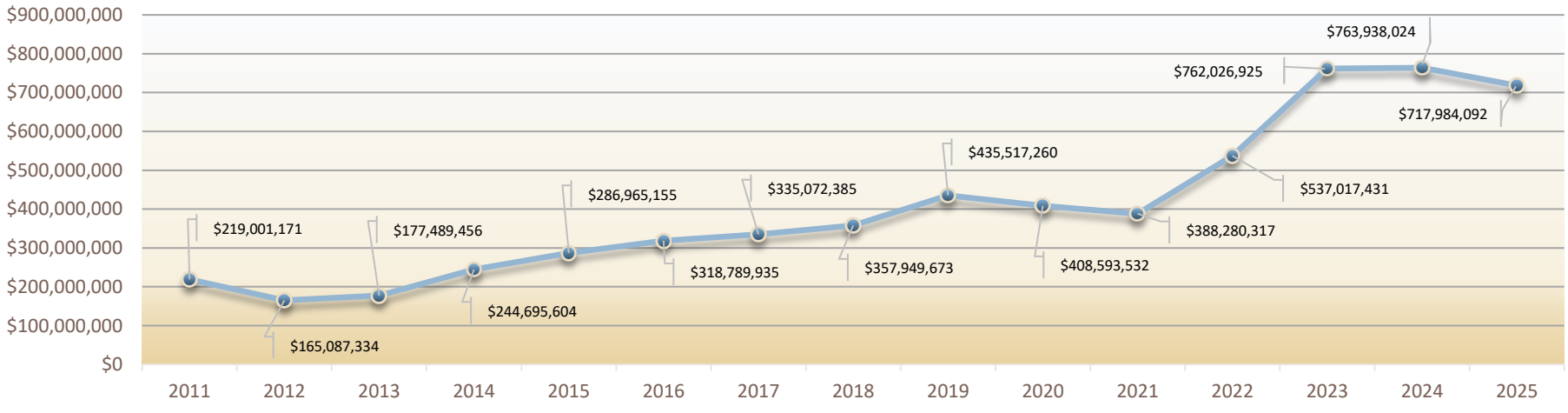
Average Home Values – Graph – Smith County

***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	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County											
Smith County	$31,893,504,166	$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
City											
Arp	$98,993,197	$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
Bullard	$599,290,196	$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
Lindale	$1,178,885,692	$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
Overton	$12,658,815	$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
Overton City Cemetery	$14,858,648	$12,790,670	$9,102,941	$9,456,352	$8,619,549	$8,291,197	$7,791,511	$6,751,449			
Troup	$173,160,690	$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
Tyler	$14,462,281,196	$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
Whitehouse	$896,256,503	$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
Winona	$76,868,116	$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
Schools											
Arp	$594,218,392	$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
Bullard	$1,434,618,684	$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
Chapel Hill	$2,145,997,377	$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
Gladewater	$154,999,394	$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
Lindale	$3,024,234,926	$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
Troup	$315,055,240	$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
Tyler	$15,183,705,831	$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
Van	$154,109,198	$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
Whitehouse	$3,764,538,356	$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
Winona	$953,738,932	$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
College Districts											
Kilgore College	$231,240,150	$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
Tyler Junior College	$23,527,146,276	$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
Other Districts											
East Texas MUD #1	$285,102,700	$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
Emerald Bay MUD #1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	$143,853,375
SCESD #1	$3,362,335,949	$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
SCESD #2	$12,401,508,632	$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

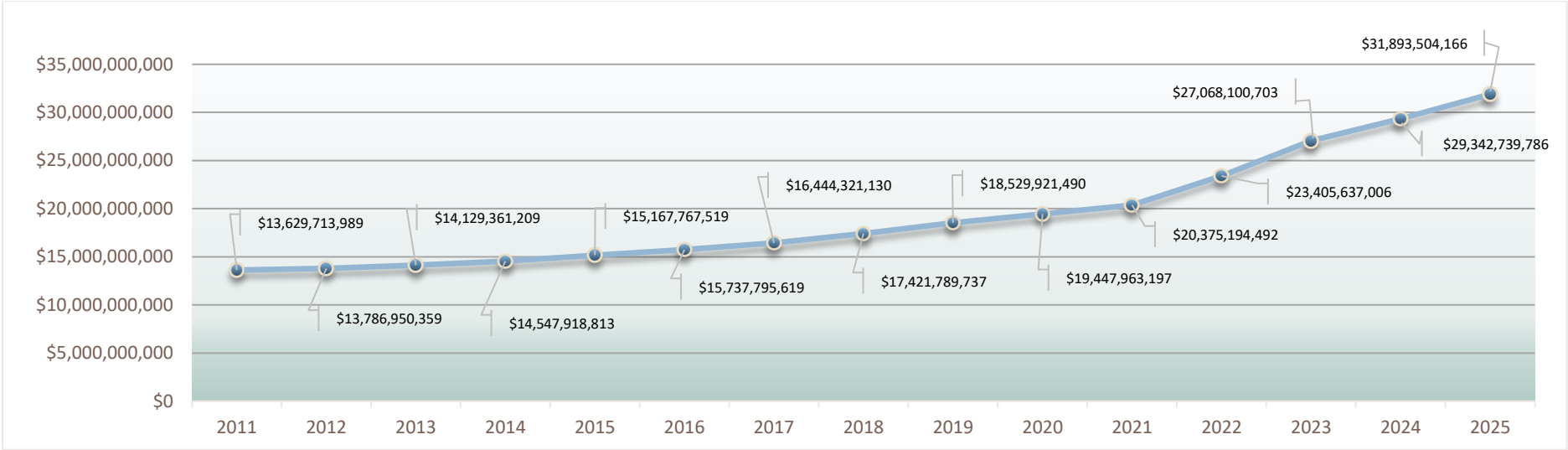
Adopted Tax Rates

***Values based on properties in Smith County*

Jurisdiction	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County											
Smith County	0.364231	0.364231	0.347264	0.330000	0.335000	0.335000	0.345000	0.337311	0.330000	0.330000	0.330000
City											
Arp	0.527706	0.585309	0.519888	0.613359	0.671836	0.707162	0.722604	0.700871	0.669147	0.669147	0.540756
Bullard	0.554703	0.557822	0.562456	0.570788	0.595599	0.595599	0.605347	0.595347	0.563264	0.563264	0.574571
Lindale	0.362340	0.375120	0.360000	0.422950	0.456891	0.478500	0.470900	0.475000	0.472218	0.472218	0.482100
Overton	0.420794	0.420794	0.517611	0.519106	0.739950	0.733022	0.727911	0.729700	0.648000	0.648000	0.628000
Overton City Cemetery	0.050000	0.050000	0.050000	0.050000	0.050000	0.050000	0.050000	0.050000	N/A	N/A	N/A
Troup	0.498767	0.599999	0.544700	0.710545	0.816257	0.829434	0.867087	0.867087	0.909881	0.909881	0.915620
Tyler	0.236452	0.240085	0.247920	0.261850	0.269900	0.259000	0.259900	0.244452	0.230000	0.230000	0.220000
Whitehouse	0.717855	0.717855	0.717855	0.772891	0.792891	0.792891	0.792891	0.792891	0.650000	0.650000	0.672110
Winona	0.270000	0.396359	0.407732	0.407732	0.407732	0.450000	0.402997	0.420000	0.362780	0.362780	0.362780
Schools											
Arp	1.085300	1.095200	1.097500	1.282900	1.352800	1.392700	1.408300	1.470000	1.460000	1.460000	1.460000
Bullard	1.246900	1.246900	1.249200	1.434600	1.356300	1.375300	1.470000	1.630000	1.670000	1.670000	1.670000
Chapel Hill	1.072900	1.105100	1.105100	1.020500	1.099000	1.099000	1.145900	1.230000	1.240000	1.240000	1.240000
Gladewater	1.020211	1.020211	1.002449	1.285596	1.449700	1.449700	1.463400	1.565000	1.565000	1.565000	1.565000
Lindale	0.937900	0.951900	0.954200	1.169600	1.192000	1.258000	1.360000	1.390000	1.400000	1.400000	1.400000
Troup	0.832419	0.836888	0.827500	1.044144	1.166700	1.169700	1.183350	1.290000	1.170000	1.170000	1.150000
Tyler	0.845000	0.910000	0.960000	1.179300	1.289100	1.304100	1.335000	1.405000	1.375000	1.375000	1.375000
Van	0.949001	0.985470	1.007770	1.193170	1.275170	1.355170	1.414750	1.546400	1.561400	1.561400	1.521400
Whitehouse	0.964900	0.924900	0.927200	1.152600	1.222600	1.274600	1.325000	1.413000	1.193000	1.193000	1.193000
Winona	0.957895	0.982700	0.982700	1.139600	1.217740	1.222170	1.284200	1.432890	1.485140	1.485140	1.498600
College Districts											
Kilgore College	0.177116	0.180000	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000	0.175000
Tyler Junior College	0.185068	0.186917	0.187993	0.188001	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926	0.199926
Other Districts											
East Texas MUD #1	0.221157	0.221157	0.225540	0.243392	0.250000	0.238717	0.253000	0.253000	0.241960	0.241960	0.348670
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	0.068865	0.068240	0.071364	0.078427	0.063588	0.065300	0.067664	0.067664	0.067664	0.067664	0.067664
SCESD #2	0.069649	0.070364	0.067688	0.060436	0.068633	0.070000	0.084648	0.084648	0.084648	0.084648	0.084648

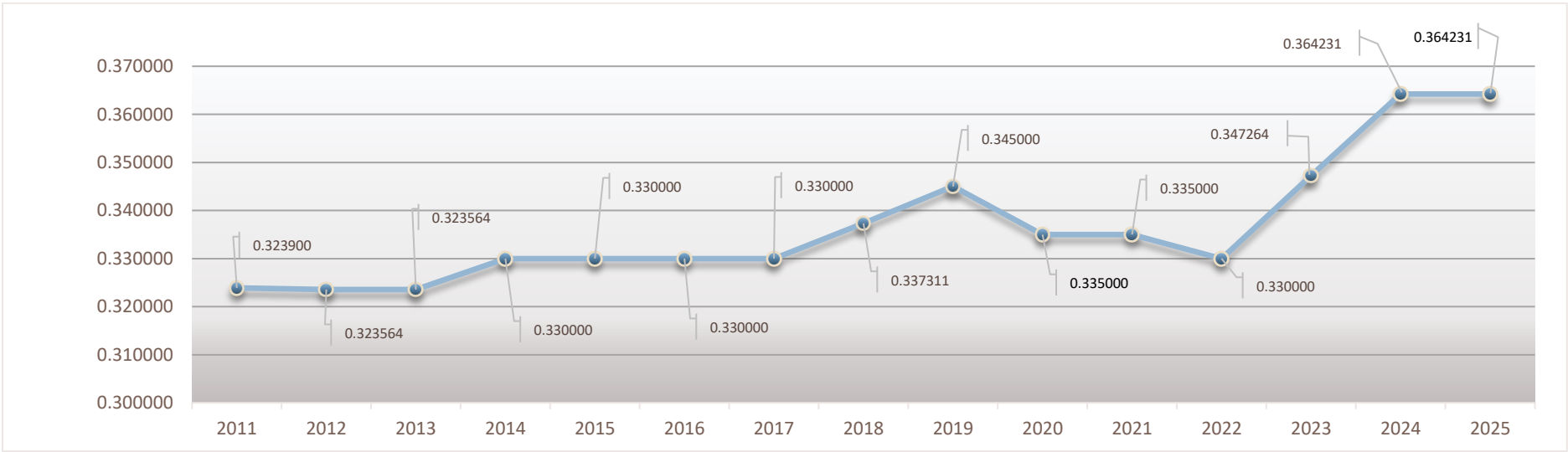
Taxable Values – Graph – Smith County

***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 2025:

Achievements - Staff

Smith County Appraisal District encourages professional development of staff.

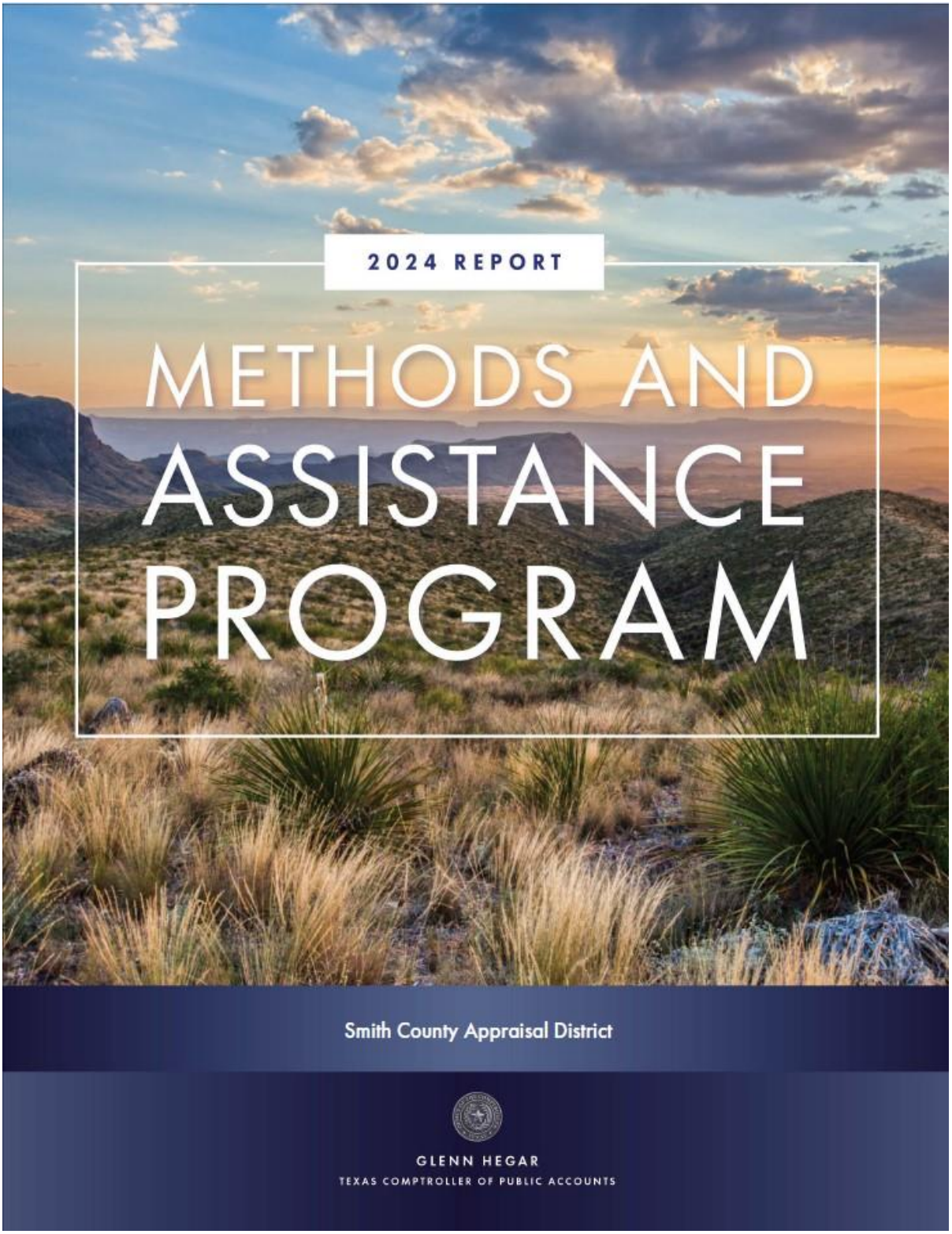
Highest Degree earned by staff		***2025***
Associate's Level		*6%*
Bachelor's Level		*75%*
Master's Level		*8%*
Employees with College Education		*89%*

RPA *(Registered Professional Appraiser)* ***Staff***		***2025***
Registered Professional Appraiser Designation		*11*
Actively Working Towards (RPA) Designation		*7*

Additional Professional Certifications		*Staff with Certifications*
GISP Certification *(Geographic Information Systems Professional)*		*2*
ESRI GIS Analysis Certification		*1*
ESRI GIS Fundamentals Certification		*1*
I.T. Microsoft SQL Server Certifications		*1*
I.T. .NET Certifications		*1*
Level III Registered Tax Assessor / Collector (RTA)		*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