

SMITH COUNTY APPRAISAL DISTRICT

Memorandum

TO: TAXING JURISDICTIONS OF SMITH COUNTY
FROM: CAROL MCNEIL, CHIEF APPRAISER
DATE: July 25, 2024
SUBJ: 2024 CERTIFICATION

Please find attached a signed 2024 Appraisal Roll Certification Letter for your taxing jurisdiction along with a Value Analysis and Certified Totals.

The appraisal district will begin to compile the appraisal district data needed for the Smith County Tax Assessor, Gary Barber to complete tax rate calculation worksheets. These additional documents will be sent as soon as completed.

Please contact me if you have any questions.

SMITH COUNTY APPRAISAL DISTRICT
245 S.S.E. LOOP 323
TYLER, TEXAS 75702
903 - 510-8600
FAX 903 - 510-8621

STATE OF TEXAS



PROPERTY TAX CODE 26.01 (a)

COUNTY OF SMITH

**CERTIFICATION OF 2024 APPRAISAL ROLL FOR
Gladewater ISD**

I, Carol McNeil, Chief Appraiser for the Smith County Appraisal District, solemnly swear that \$ 137,289,182 is that portion of the approved Appraisal Roll of the Smith County Appraisal District which lists property taxable by Gladewater ISD and constitutes the 2024 assessed value for Gladewater ISD.

July 25, 2024

A handwritten signature in cursive script that reads "Carol McNeil".

Carol McNeil, Chief Appraiser

TAX JURIS	SEQ NUM	SEQ SUB	FIELD NAME	FIELD VAL
GL-ISD	1	T	PREV_TXBL_VAL	129,174,742
GL-ISD	2		PREV_TXBL_VAL_CEIL	9,042,542
GL-ISD	4		PREV_TAX_RATE	1.002449
GL-ISD	5	A	PREV_LAWSUIT-A	
GL-ISD	5	B	PREV_LAWSUIT-B	
GL-ISD	5	C	PREV_LAWSUIT-C	
GL-ISD	9		PREV_DEANNEXED	
GL-ISD	10	A	PREV_TXBL_VAL_EX-A-SUM	484,125
GL-ISD	10	B	PREV_EXEMPT_VAL_EX-B-SUM	1,343,564
GL-ISD	10	C	PREV_TXBL_VAL_EX-C-SUM	1,827,689
GL-ISD	11	A	PREV_MKT_VAL_AG-A	190,900
GL-ISD	11	B	PREV_PROD_VAL_AG-B	16,692
GL-ISD	11	C	PREV_PROD_LOSS_VAL_AG-C	174,208
GL-ISD	17	A	CURR_TXBL_VAL-A-CERT	137,289,182
GL-ISD	17	B	CURR_TXBL_VAL-B-RR	
GL-ISD	17	C	CURR_TXBL_VAL-C-POL	
GL-ISD	17	D	CURR_TXBL_VAL-D-TIF	
GL-ISD	17	E	CURR_TXBL_VAL-E	
GL-ISD	18	A	TXBL_VAL-A-ARB-UNCERT	
GL-ISD	18	B	TXBL_VAL-A-AAY-UNCERT	
GL-ISD	18	C	CURR_TXBL_VAL-C-ARB-N/A	
GL-ISD	19		CURR_TXBL_VAL_CEIL	13,342,565
GL-ISD	20		CURR_TOT_TXBL_VAL	
GL-ISD	21		CURR_ANNEXED	
GL-ISD	22	T	CURR_TXBL_VAL_NEW	2,487,204

**2024 PUBLICATION INFORMATION
SMITH COUNTY APPRAISAL DISTRICT**

GLADEWATER ISD

Homesteads

Previous		Current
Market Value of HS Properties	139,212,735	143,652,467
Taxable Value of HS Properties	29,600,435	35,674,572
Number of HS Properties	696	698
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Total Market Value of Avg Home	200,018	205,806
Total Taxable Value of Avg Home	42,529	51,110

New Value

Previous		Current
Total Market Value of All New Properties	5,464,841	2,487,204
Total Taxable Value of All New Properties	5,162,126	2,487,204

All Properties

Previous		Current
Total Market Value of All Properties	328,077,736	356,162,278
Total Taxable Value of All Properties	129,408,044	137,289,182

**SMITH COUNTY APPRAISAL DISTRICT
VALUE ANALYSIS**

JURISDICTION: GLADEWATER ISD

	2023 Certified Value 07/20/2023	2024 Certified Value 07/19/2024
REAL PROPERTY	102,607,300	109,381,493
PERSONAL PROPERTY	22,617,760	23,098,677
MINERAL INTEREST	4,799,826	4,809,012
CERTIFIED APPRAISAL ROLL	130,024,886	137,289,182
ADD PROTESTED VALUE NOT IN DISPUTE		
LESS VALUE PENDING LITIGATION		
ADJUSTED TAXABLE VALUE	130,024,886	137,289,182
LESS OVER-65 TAXABLE	7,746,056	12,502,011
LESS DISABLED TAXABLE	581,711	840,554
NET TAXABLE VALUE	121,697,119	123,946,617

Calculation of Tax Levy (assessed value x rate) must take into account that portion subject to over-65 homestead and disability

OVER-65 CEILING	163,901.11	47,982.00
ACTUAL OVER-65 LEVY	92,438.83	47,109.18
DISABLED LEVY	14,030.16	3,692.57
ACTUAL DISABLED LEVY	7,478.47	3,692.57

FREEPORT		
ABATEMENT		
POLLUTION CONTROL	2,858,399	3,492,439

2023 ADOPTED TAX RATE		0.0100245
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CERTIFICATION OF 2024 APPRAISAL ROLL

FOR

Gladewater ISD

I, Amanda Thibodeaux, Chief Appraiser for Upshur County Appraisal District, solemnly swear that the attached is that portion of the appraisal roll of the Upshur County Appraisal District which lists property in your jurisdiction.

Records were approved by the Appraisal Review Board on July 17, 2024.



Amanda Thibodeaux, Chief Appraiser

7/22/2024

Date

2024 Certified Totals

Total Market Value	\$	485,668,457
Total Assessed Value	\$	376,652,096
Net Taxable (before freeze)	\$	211,681,986
Freeze Adjusted Taxable	\$	201,602,064
Market Value Under Protest	\$	828,080

ENCLOSED:

Certification Form

2024 Values with Exemptions

Effective Tax Rate Assumptio

Top ten taxpayers list

List of properties under ARB Review (if any)

2023 Adjusted Certified Valu