

HOWARD COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2020

The Howard County Appraisal District is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirement of the appraisal district. Members of the Board of Directors are elected by the taxing units within the boundaries of Howard County and must live within the district two years prior to serving on the board. The Chief Appraiser is appointed by the Board of Directors and is the chief administrator of the appraisal district. The Appraisal District is responsible for local property tax appraisal and exemption administration. The local taxing units such as your County, Schools, Cities, College District and Groundwater Conservation District set a tax rate from your property tax appraisal issued by the Appraisal District. The Howard CAD serves the following taxing units:

Entity	Market Value	Assessed Value
Howard County	6,870,334,487	6,374,316,443
City of Big Spring	1,466,169,732	1,431,996,115
City of Coahoma	67,336,499	63,555,827
City of Forsan	37,537,004	36,915,044
Big Spring ISD	3,490,984,353	3,392,441,581
Coahoma ISD	878,891,422	697,744,658
Forsan ISD	875,094,262	I&S 768,252,356 M&O 768,252,356
Borden ISD	171,004,851	161,560,838
Sands ISD	1,287,865,441	1,216,393,056
Stanton ISD	161,608,215	133,038,011
Permian Basin UWCD	4,829,765,407	4,392,452,112
Howard College	6,865,529,633	6,369,511,589

The District maintains approximately 99,375 parcels with property types of residential, commercial, business, utilities and Industrial. Borden ISD, Martin ISD and Sands ISD overlap into Howard County.

EXEMPTION DATA

The district has various exemptions that taxpayers may qualify for: Homestead and Over 65 residential exemption. You may only apply for residence Homestead exemption on one property in a tax year. A homestead may include up to 20 acres of land you actually use in the residential use (occupancy) of your home. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Some taxing units such as county and cities have exemptions and tax ceilings limits. The filing of this application is between January 1 and April 30. You may file a late homestead exemption if you file it no later than two years after the date taxes become delinquent. There is also a Transfer of Tax Limitation or Ceiling Certificate if you move out of the county; this can transfer to the new county you reside in.

EXEMPTION DEDUCTIONS FOR HOWARD COUNTY

GENERAL HOMESTEAD	COUNT	6,462	VALUE	147,830,673
OVER 65	COUNT	2,169	VALUE	25,389,253
DISABLED VETERAN	COUNT	511	VALUE	21,470,679
CONST EXEMPT	COUNT	892	VALUE	306,954,411
MISCELLANEOUS	COUNT	4,589	VALUE	120,878,910

ENTITY	HOMESTEAD	OVER 65 OR DISABLED
HOWARD COUNTY	20% of TMV (Total Market Value)	12,000
BIG SPRING ISD	25,000 + 20% of TMV	10,000
COAHOMA ISD	25,000 + 20% of TMV	10,000
FORSAN ISD	25,000 + 20% of TMV	10,000
SANDS ISD	25,000 + 20% of TMV	10,000
STANTON ISD	25,000 + 15% of TMV	10,000
BORDEN ISD	25,000 + 20% of TMV	10,000
BIG SPRING CITY	20% of TMV	5,000
COAHOMA CITY	20% of TMV	4,000
FORSAN CITY	20% of TMV	4,000
HOWARD COLLEGE	20% of TMV	12,000
PERMIAN BASIN UWCD	10% of TMV	12,000

DISABLED VETERANS	AMOUNT	PERCENTAGE
DV01	5,000	10-29%
DV02	7,500	30-49%
DV03	10,000	50-69%
DV04	12,000	70-100%
DVHS	Totally Exempt	100%

The DVHS only apply to General Residential Homestead Exemption.

2020 TAX RATES

ENTITY	PER \$100 OF VALUE
Howard County	\$ 0.303165
Big Spring City	\$ 0.7438
Big Spring ISD	\$ 1.12
Borden ISD	\$ 1.25
Coahoma City	\$ 0.423244
Coahoma ISD	\$ 1.27
Forsan City	\$ 0.232216
Forsan ISD	\$ 1.32858
Permian Basin UWCD	\$ 0.0035
Howard College	\$ 0.210637

MARKET VALUE BY PROPERTY TYPE

A	Single Family Residence	11,386	1,104,785,639
B	Multi-Family Residence	417	73,654,493
C1	Vacant Lots	4,402	42,317,615
D1	Qualified Open-Space Land	2,355	441,790,592
D2	Farm & Ranch Imp on Open-Space Land	1,116	103,347,129
E	Rural Land, Not Qualified Open-Space Appraisal & Residential Improvements	1294	123,090,687
F1	Commercial Real Property	1,743	590,257,741
F2	Industrial Real Property	89	381,765,832
G	Oil & Gas Properties	64,503	2,725,433,830
J	Utilities Properties	979	598,827,045
L1	Business Personal Property (Local)	1226	99,908,678
L2	Industrial Personal Property	903	574,966,225
M	Mobile Homes	52	1,748,691
O	Residential Inventory	75	227,805
S	Special Inventory	15	8,102,875
X	Exempt Property	1	110

