

HOWARD CENTAL APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2022

The Howard Central 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	10,071,086,107	9,427,588,616
City of Big Spring	1,828,366,475	1,717,550,021
City of Coahoma	104,531,852	89,618,099
City of Forsan	36,868,519	35,644,893
Big Spring ISD	4,954,421,506	4,765,829,704
Coahoma ISD	1,496,858,222	1,281,104,916
Forsan ISD	1,017,230,124	890,368,290
Borden ISD	188,063,267	177,919,686
Sands ISD	2,096,782,000	2,023,459,640
Stanton ISD	312,551,483	283,692,931
Permian Basin UWCD	7,548,293,638	7,077,840,003
Howard College	10,065,944,601	9,422,413,166

The District maintains approximately 156,725 parcels with property types of residential, commercial, business, utilities, minerals, and Industrial. Borden ISD, Stanton 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	6,596	VALUE	172,864,324
OVER 65	COUNT	2,156	VALUE	25,282,923
DISABLED VETERAN	COUNT	533	VALUE	31,189,155
CONST EXEMPT	COUNT	1012	VALUE	389,181,282
MISCELLANEOUS	COUNT	7293	VALUE	111,269,521

ENTITY	HOMESTEAD	OVER 65 OR DISABLED
HOWARD COUNTY	20% of TMV (Total Market Value)	12,000
BIG SPRING ISD	40,000 + 20% of TMV	10,000
COAHOMA ISD	40,000 + 20% of TMV	10,000
FORSAN ISD	40,000 + 20% of TMV	10,000
SANDS ISD	40,000 + 20% of TMV	10,000
STANTON ISD	40,000 + 15% of TMV	10,000
BORDEN ISD	40,000 + 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%

2022 TAX RATES

ENTITY	PER \$100 OF VALUE
Howard County	\$ 0.238916
Big Spring City	\$ 0.673163
Big Spring ISD	\$ 0.9609
Borden ISD	\$ 1.09
Coahoma City	\$ 0.30555
Coahoma ISD	\$ 1.1646
Forsan City	\$ 0.231261
Forsan ISD	\$ 1.1646
Permian Basin UWCD	\$ 0.00187347
Howard College	\$ 0.168395
Stanton ISD	\$ 0.861068
Sands ISD	\$ 0.8546

MARKET VALUE BY PROPERTY TYPE

A	Single Family Residence	11,598	1,469,319,189
B	Multi-Family Residence	419	94,769,416
C1	Vacant Lots	4,312	42,384,368
D1	Qualified Open-Space Land	2,386	426,517,866
D2	Farm & Ranch Imp on Open-Space Land	488	39,037,569
E	Rural Land, Not Qualified Open-Space Appraisal & Residential Improvements	1,798	188,086,724
F1	Commercial Real Property	1,627	427,297,677
F2	Industrial Real Property	86	336,468,708
G	Oil & Gas Properties	103,546	5,341,768,994
J	Utilities Properties	1067	679,867,192
L1	Business Personal Property (Local)	1109	103,073,645
L2	Industrial Personal Property	915	547,807,288
M	Mobile Homes	43	1,641,878
O	Residential Inventory	74	207,805
S	Special Inventory	11	7,941,351
X	Exempt Property	143	259,849,358

