

## HOWARD CENTAL APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2023

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:

| <b>Entity</b>      | <b>Market Value</b> | <b>Assessed Value</b> |
|--------------------|---------------------|-----------------------|
| 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 |



| <b>ENTITY</b>      | <b>HOMESTEAD</b>                | <b>OVER 65 OR DISABLED</b> |
|--------------------|---------------------------------|----------------------------|
| 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                     |

| <b>DISABLED VETERANS</b> | <b>AMOUNT</b> | <b>PERCENTAGE</b> |
|--------------------------|---------------|-------------------|
| DV01                     | 5,000         | 10-29%            |
| DV02                     | 7,500         | 30-49%            |
| DV03                     | 10,000        | 50-69%            |
| DV04                     | 12,000        | 70-100%           |

#### **2022 TAX RATES**

| <b>ENTITY</b>      | <b>PER \$100 OF VALUE</b> |
|--------------------|---------------------------|
| 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

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

