

HOWARD CENTAL APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2024

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	11,871,232,329	10,460,175,294
City of Big Spring	1,925,474,280	1,345,013,351
City of Coahoma	107,322,077	79,722,736
City of Forsan	34,537,876	12,006,989
Big Spring ISD	5,464,622,520	4,334,476,201
Coahoma ISD	1,941,420,571	1,580,466,748
Forsan ISD	1,078,239,286	816,763,155
Borden ISD	188,730,678	177,049,067
Sands ISD	2,829,776,112	2,744,117,898
Stanton ISD	362,367,741	327,802,765
Permian Basin UWCD	9,146,055,208	8,518,386,903
Howard College	11,864,646,344	10,452,938,442

The District maintains approximately 181,016 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	6,941	VALUE	191,207,995
OVER 65	COUNT	2,207	VALUE	26,248,000
DISABLED VETERAN	COUNT	664	VALUE	31,802,073
CONST EXEMPT	COUNT	1002	VALUE	427,553,746
MISCELLANEOUS	COUNT	10,814	VALUE	105,527,036

ENTITY	HOMESTEAD	OVER 65 OR DISABLED
HOWARD COUNTY	20% of TMV (Total Market Value)*	12,000
BIG SPRING ISD	100,000 + 20% of TMV	10,000
COAHOMA ISD	100,000 + 20% of TMV	10,000
FORSAN ISD	100,000 + 20% of TMV	10,000
SANDS ISD	100,000 + 20% of TMV	10,000
STANTON ISD	100,000 + 15% of TMV	10,000
BORDEN ISD	100,000 + 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

*Local option of at least the percentage of Total Market Value, but no less than \$5,000

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

2023 TAX RATES

ENTITY	PER \$100 OF VALUE
Howard County	\$ 0.208716
Big Spring City	\$ 0.636039
Big Spring ISD	\$ 0.7632
Borden ISD	\$ 0.8600
Coahoma City	\$ 0.311520
Coahoma ISD	\$ 0.9492
Forsan City	\$ 0.201599
Forsan ISD	\$ 0.888198
Permian Basin UWCD	\$ 0.001648
Howard College	\$ 0.154789
Stanton ISD	\$ 0.7223
Sands ISD	\$ 0.9296

MARKET VALUE BY PROPERTY TYPE

A	Single Family Residence	11,870	1,521,944,920
B	Multi-Family Residence	436	87,552,928
C1	Vacant Lots	4,000	39,078,383
D1	Qualified Open-Space Land	2,849	495,884,064
D2	Farm & Ranch Imp on Open-Space Land	517	43,017,760
E	Rural Land, Not Qualified Open-Space Appraisal & Residential Improvements	1,363	142,995,440
F1	Commercial Real Property	1,536	402,296,332
F2	Industrial Real Property	28	397,265,202
G	Oil & Gas Properties	145,117	6,793,424,516
J	Utilities Properties	1090	825,582,043
L1	Business Personal Property (Local)	862	119,083,580
L2	Industrial Personal Property	910	602,622,288
M	Mobile Homes	54	2,227,132
O	Residential Inventory	199	1,237,346
S	Special Inventory	11	7,696,476
X	Exempt Property	11,777	428,821,917