

## HOWARD COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2022

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:

<b>Entity</b>	<b>Market Value</b>	<b>Assessed Value</b>
Howard County	6,894,015,601	6,319,138,633
City of Big Spring	1,649,106,477	1,565,399,214
City of Coahoma	83,521,443	77,746,271
City of Forsan	29,433,002	28,550,954
Big Spring ISD	3,719,796,475	3,563,986,221
Coahoma ISD	937,046,923	745,205,135
Forsan ISD	781,153,983	<b>I&amp;S 587,080,513 M&amp;O 587,080,513</b>
Borden ISD	118,168,747	107,888,892
Sands ISD	1,185,579,070	1,111,817,826
Stanton ISD	147,130,969	118,321,808
Permian Basin UWCD	4,602,236,397	4,144,064,247
Howard College	6,888,921,812	6,314,044,844

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	6,512	VALUE	159,177,537
OVER 65	COUNT	2,148	VALUE	25,212,150
DISABLED VETERAN	COUNT	508	VALUE	24,949,105
CONST EXEMPT	COUNT	925	VALUE	369,590,307
MISCELLANEOUS	COUNT	5,930	VALUE	107,602,496



<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	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

<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%
DVHS	Totally Exempt	100%

The DVHS only apply to General Residential Homestead Exemption.

### **2021 TAX RATES**

<b>ENTITY</b>	<b>PER \$100 OF VALUE</b>
Howard County	\$ 0.299562
Big Spring City	\$ 0.7173
Big Spring ISD	\$ 1.1164
Borden ISD	\$ 1.25
Coahoma City	\$ 0.370279
Coahoma ISD	\$ 1.204
Forsan City	\$ 0.237997
Forsan ISD	\$ 1.2664
Permian Basin UWCD	\$ 0.003445
Howard College	\$ 0.216675



## MARKET VALUE BY PROPERTY TYPE

<b>A</b>	<b>Single Family Residence</b>	<b>11,433</b>	<b>1,275,493,191</b>
<b>B</b>	<b>Multi-Family Residence</b>	<b>417</b>	<b>79,848,130</b>
<b>C1</b>	<b>Vacant Lots</b>	<b>4,389</b>	<b>43,916,875</b>
<b>D1</b>	<b>Qualified Open-Space Land</b>	<b>2,372</b>	<b>426,573,631</b>
<b>D2</b>	<b>Farm &amp; Ranch Imp on Open-Space Land</b>	<b>453</b>	<b>33,735,590</b>
<b>E</b>	<b>Rural Land, Not Qualified Open-Space Appraisal &amp; Residential Improvements</b>	<b>1952</b>	<b>204,464,639</b>
<b>F1</b>	<b>Commercial Real Property</b>	<b>1,746</b>	<b>655,269,976</b>
<b>F2</b>	<b>Industrial Real Property</b>	<b>89</b>	<b>334,090,366</b>
<b>G</b>	<b>Oil &amp; Gas Properties</b>	<b>77,029</b>	<b>2,528,938,300</b>
<b>J</b>	<b>Utilities Properties</b>	<b>1042</b>	<b>658,710,900</b>
<b>L1</b>	<b>Business Personal Property (Local)</b>	<b>1137</b>	<b>95,513,441</b>
<b>L2</b>	<b>Industrial Personal Property</b>	<b>894</b>	<b>539,460,057</b>
<b>M</b>	<b>Mobile Homes</b>	<b>51</b>	<b>1,903,145</b>
<b>O</b>	<b>Residential Inventory</b>	<b>75</b>	<b>227,805</b>
<b>S</b>	<b>Special Inventory</b>	<b>12</b>	<b>8,817,849</b>
<b>X</b>	<b>Exempt Property</b>	<b>1</b>	<b>110</b>

