

## HOWARD COUNTY APPRAISAL DISTRICT LOCAL ANNUAL REPORT 2017

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	3,864,086,897	3,626,486,034
City of Big Spring	1,157,474,393	1,128,949,695
City of Coahoma	50,646,840	47,831,738
City of Forsan	31,719,744	31,070,646
Big Spring ISD	2,259,908,426	2,177,221,516
Coahoma ISD	486,735,903	411,268,603
Forsan ISD	677,220,982	I&S 564,659,355 M&O 459,280,655
Borden ISD	15,330,511	11,631,974
Sands ISD	359,539,952	334,969,227
Stanton ISD	61,640,250	51,745,564
Permian Basin UWCD	2,252,543,727	2,060,756,167
Howard College	3,859,388,904	3,621,788,041

The District maintains approximately 60,953 parcels with property types of residential, commercial, business, utilities and Industrial. Borden ISD, Martin ISD 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	6,384	VALUE	122,325,307
OVER 65	COUNT	2,214	VALUE	25,840,239
DISABLED VETERAN	COUNT	495	VALUE	15,884,912
CONST EXEMPT	COUNT	884	VALUE	215,843,969
MISCELLANEOUS	COUNT	4,699	VALUE	297,329,661

<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.

### 2017 TAX RATES

<b>ENTITY</b>	<b>PER \$100 OF VALUE</b>
Howard County	\$ 0.44
Big Spring City	\$ 0.842320
Big Spring ISD	\$ 1.399500
Borden ISD	\$ 1.32
Coahoma City	\$ 0.420977
Coahoma ISD	\$ 1.27
Forsan City	\$ 0.31
Forsan ISD	\$ 1.39898
Permian Basin UWCD	\$ 0.007950
Howard College	\$ 0.314285

## MARKET VALUE BY PROPERTY TYPE

<b>A</b>	<b>Single Family Residence</b>	<b>10,912</b>	<b>888,147,668</b>
<b>B</b>	<b>Multi-Family Residence</b>	<b>424</b>	<b>59,875,355</b>
<b>C1</b>	<b>Vacant Lots</b>	<b>4,429</b>	<b>25,625,172</b>
<b>D1</b>	<b>Qualified Open-Space Land</b>	<b>3,112</b>	<b>231,803,676</b>
<b>D2</b>	<b>Farm &amp; Ranch Imp on Open-Space Land</b>	<b>403</b>	<b>18,164,249</b>
<b>E</b>	<b>Rural Land, Not Qualified Open-Space Appraisal &amp; Residential Improvements</b>	<b>1,172</b>	<b>85,329,961</b>
<b>F1</b>	<b>Commercial Real Property</b>	<b>1,553</b>	<b>419,801,140</b>
<b>F2</b>	<b>Industrial Real Property</b>	<b>111</b>	<b>577,801,188</b>
<b>G</b>	<b>Oil &amp; Gas Properties</b>	<b>35,367</b>	<b>787,500,371</b>
<b>J</b>	<b>Utilities Properties</b>	<b>1,328</b>	<b>371,275,973</b>
<b>L1</b>	<b>Business Personal Property (Local)</b>	<b>1,126</b>	<b>102,130,479</b>
<b>L2</b>	<b>Industrial Personal Property</b>	<b>916</b>	<b>268,144,160</b>
<b>M</b>	<b>Mobile Homes</b>	<b>212</b>	<b>7,300,238</b>
<b>O</b>	<b>Residential Inventory</b>	<b>120</b>	<b>1,130,474</b>
<b>S</b>	<b>Special Inventory</b>	<b>11</b>	<b>6,640,226</b>
<b>X</b>	<b>Exempt Property</b>	<b>2</b>	<b>220</b>