

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.339629 per \$100 valuation has been proposed by the governing body of Howard County.

PROPOSED TAX RATE	\$0.339629 per \$100
NO-NEW-REVENUE TAX RATE	\$0.327545 per \$100
VOTER-APPROVAL TAX RATE	\$0.339629 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for Howard County from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that Howard County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Howard County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 23, 2021 AT 3:30 pm AT 300 Main St., Big Spring, TX 79720.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Howard County is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Howard County of Howard County at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Judge Kathryn Wiseman Commissioner John Cline
Commissioner Craig Bailey

AGAINST the proposal: Commissioner Jimmie Long Commissioner Eddilisa Ray

PRESENT and not voting:

ABSENT:

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Howard County last year to the taxes proposed to be imposed on the average residence homestead by Howard County this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.299562	\$0.339629	increase of 0.040067, or 13.38%
Average homestead taxable value	\$90,227	\$96,860	increase of 6,633, or 7.35%
Tax on average homestead	\$270.29	\$328.96	increase of 58.67, or 21.71%
Total tax levy on all properties	\$18,829,023	\$19,586,719	increase of 757,696, or 4.02%

State Criminal Justice Mandate

The Howard County County Auditor certifies that Howard County County has spent \$269,340 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Howard County County Sheriff has provided Howard County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue tax rate by \$0.001782/\$100.

For assistance with tax calculations, please contact the tax assessor for Howard County at 432-264-2232 or tiffany.sayles@howardcountytexas.com, or visit www.co.howard.tx.us for more information.