

County of Howard
Truth in Taxation Summary 2019

Entity	Tax Year	Adopted Tax Rate	M&O Tax Rate	Debt Tax Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
Howard County	2019	0.303165	0.281074	0.022091	0.283438	0.271225	0.303165
Howard College	2019	0.210637	0.186645	0.023992	0.200611	0.172835	0.210653
City of Big Spring	2019	0.743800	0.613511	0.130289	0.702176	0.811925	0.743807
City of Coahoma	2019	0.423244	0.423244	0.000000	0.423244	0.423244	0.457103
City of Forsan	2019	0.232216	0.232216	0.000000	0.232216	0.232216	0.250793
Big Spring ISD	2019	1.120000	0.970000	0.150000	1.277610	1.132070	1.120000
Coahoma ISD	2019	1.270000	0.970000	0.300000	1.215710	0.991900	1.270000
Forsan ISD	2019	1.328580	0.970000	0.358580	1.464960	1.111360	1.328580
Permian Basin UWCD	2019	0.003500	0.003500	0.000000	0.005009	0.005009	0.005409

Entity	Tax Year	Adopted Tax Rate	M&O Tax Rate	Debt Tax Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
Howard County	2018	0.328024	0.301185	0.026839	0.308024	0.260298	0.340316
Howard College	2018	0.232316	0.200152	0.032164	0.218950	0.185343	0.232334
City of Big Spring	2018	0.729311	0.585269	0.144042	0.729311	0.831882	0.802545
City of Coahoma	2018	0.420977	0.420977	0.000000	0.399956	0.399956	0.431952
City of Forsan	2018	0.244483	0.244483	0.000000	0.244483	0.244483	0.264041
Big Spring ISD	2018	1.240000	1.040000	0.200000	1.174740	1.000000	1.240000
Coahoma ISD	2018	1.340000	1.040000	0.300000	1.380000	1.070000	1.340000
Forsan ISD	2018	1.398580	1.040000	0.358580	1.339910	1.046440	1.398580
Permian Basin UWCD	2018	0.006411	0.006411	0.000000	0.006534	0.006534	0.007056

Entity	Tax Year	Adopted Tax Rate	M&O Tax Rate	Debt Tax Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
Howard County	2017	0.440000	0.414459	0.255410	0.390184	0.368197	0.423193
Howard College	2017	0.314285	0.265831	0.048454	0.307786	0.258088	0.327189
City of Big Spring	2017	0.842320	0.706778	0.135542	0.790472	0.984506	1.119948
City of Coahoma	2017	0.420977	0.420977	0.000000	0.420977	0.420977	0.454655
City of Forsan	2017	0.310000	0.310000	0.000000	0.296161	0.296161	0.330855
Big Spring ISD	2017	1.399500	1.119500	0.280000	1.332070	1.100930	1.399500
Coahoma ISD	2017	1.270000	1.040000	0.230000	1.162500	1.040000	1.410000
Forsan ISD	2017	1.418580	1.040000	0.378580	1.280400	1.020400	1.398980
Permian Basin UWCD	2017	0.00795	0.00795	0.000000	0.008155	0.008155	0.008807

Entity	Tax Year	Adopted Tax Rate	M&O Tax Rate	Debt Tax Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
Howard County	2016	0.440000	0.417580	0.022420	0.407904	0.378231	0.044908
Howard College	2016	0.313798	0.263163	0.050635	0.303706	0.243692	0.320919
City of Big Spring	2016	0.790000	0.669782	0.120218	0.729228	0.847212	1.035206
City of Coahoma	2016	0.407568	0.407568	0.000000	0.377378	0.377378	0.407568
City of Forsan	2016	0.306348	0.306348	0.000000	0.306348	0.306348	0.330855
Big Spring ISD	2016	1.399500	1.119500	0.280000	1.492640	1.237620	1.399500
Coahoma ISD	2016	1.270000	1.040000	0.230000	1.270000	1.040000	1.310000
Forsan ISD	2016	1.418580	1.040000	0.378580	1.570370	1.046870	1.418580
Permian Basin UWCD	2016	0.008841	0.008841	0.000000	0.008987	0.008987	0.009705

Entity	Tax Year	Adopted Tax Rate	M&O Tax Rate	Debt Tax Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
Howard County	2015	0.371885	0.347513	0.024372	0.371885	0.332962	0.393869
Howard College	2015	0.251623	0.201916	0.049707	0.218472	0.168447	0.231629
City of Big Spring	2015	0.770500	0.593011	0.177489	0.700789	0.765892	0.771173
City of Coahoma	2015	0.410000	0.410000	0.000000	0.382580	0.382580	0.413186
City of Forsan	2015	0.330000	0.330000	0.000000	0.308358	0.308358	0.333026
Big Spring ISD	2015	1.419500	1.119500	0.300000	1.659690	1.371770	1.419500
Coahoma ISD	2015	1.270000	1.040000	0.230000	1.040000	1.040000	1.670000
Forsan ISD	2015	1.389280	1.040000	0.349280	2.064088	1.959209	1.389280
Permian Basin UWCD	2015	0.006854	0.006854	0.000000	0.007123	0.007123	0.007692

THE COUNTY IS PROVIDING THIS TABLE OF PROPERTY TAX RATE INFORMATION AS A SERVICE TO THE RESIDENTS OF THE COUNTY. EACH INDIVIDUAL TAXING UNIT IS RESPONSIBLE FOR CALCULATING THE PROPERTY TAX RATES LISTED IN THIS TABLE PERTAINING TO THAT TAXING UNIT AND PROVIDING THAT INFORMATION TO THE COUNTY.

THE ADOPTED TAX RATE IS THE TAX RATE ADOPTED BY THE GOVERNING BODY OF A TAXING UNIT.

THE MAINTENANCE AND OPERATIONS RATE IS THE COMPONENT OF THE ADOPTED TAX RATE OF A TAXING UNIT THAT WILL IMPOSE THE AMOUNT OF TAXES NEEDED TO FUND MAINTENANCE AND OPERATION EXPENDITURES OF THE UNIT FOR THE FOLLOWING YEAR.

THE DEBT RATE IS THE COMPONENT OF THE ADOPTED TAX RATE OF A TAXING UNIT THAT WILL IMPOSE THE AMOUNT OF TAXES NEEDED TO FUND THE UNIT'S DEBT SERVICE FOR THE FOLLOWING YEAR.

THE EFFECTIVE TAX RATE IS THE TAX RATE THAT WOULD GENERATE THE SAME AMOUNT OF REVENUE IN THE CURRENT TAX YEAR AS WAS GENERATED BY A TAXING UNIT'S ADOPTED TAX RATE IN THE PRECEDING TAX YEAR FROM PROPERTY THAT IS TAXABLE IN BOTH THE CURRENT TAX YEAR AND THE PRECEDING TAX YEAR.

THE EFFECTIVE MAINTENANCE AND OPERATIONS RATE IS THE TAX RATE THAT WOULD GENERATE THE SAME AMOUNT OF REVENUE FOR MAINTENANCE AND OPERATIONS IN THE CURRENT TAX YEAR AS WAS GENERATED BY A TAXING UNIT'S MAINTENANCE AND OPERATIONS RATE IN THE PRECEDING TAX YEAR FROM PROPERTY THAT IS TAXABLE IN BOTH THE CURRENT TAX YEAR AND PRECEDING TAX YEAR.

THE ROLLBACK TAX RATE IS THE HIGHEST TAX RATE A TAXING UNIT MAY ADOPT BEFORE REQUIRING VOTER APPROVAL AT AN ELECTION. IN THE CASE OF A TAXING UNIT OTHER THAN A SCHOOL DISTRICT, THE VOTERS BY PETITION MAY REQUIRE THAT A ROLLBACK ELECTION BE HELD IF THE UNIT ADOPTS A TAX RATE IN EXCESS OF THE UNIT'S ROLLBACK TAX RATE. IN THE CASE OF A SCHOOL DISTRICT, AN ELECTION WILL AUTOMATICALLY BE HELD IF THE DISTRICT WISHES TO ADOPT A TAX RATE IN EXCESS OF THE DISTRICT'S ROLLBACK TAX RATE.