

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.301711 per \$100 valuation has been proposed by the governing body of Howard County.

| | |
|-------------------------|----------------------|
| PROPOSED TAX RATE | \$0.301711 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.301711 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.333675 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Howard County from the same properties in both the 2024 tax year and the 2025 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 not greater than the no-new-revenue tax rate. This means that Howard County is not proposing to increase property taxes for the 2025 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2025 AT 10:00 am AT 300 S Main St., Big Spring TX 79720.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Howard County is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioner's Courty of Howard County at their offices or by attending the public meeting mentioned above.

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

Property tax amount= (tax rate) x (taxable value of your property)/100

| | | |
|--------------------------|---------------------------|--------------------------|
| FOR the proposal: | Judge Randy Johnson | Commissioner Jimmie Long |
| | Commissioner Doug Wagner | Commissioner Cash Berry |
| | Commissioner Eddilisa Ray | |

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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.

| | 2024 | 2025 | Change |
|----------------------------|------------|------------|--------------------------|
| Total tax rate (per | \$0.221030 | \$0.301711 | increase of 0.080681 per |

| | | | |
|---|--------------|--------------|-------------------------------|
| \$100 of value) | | | \$100, or 36.50% |
| Average homestead taxable value | \$132,981 | \$137,978 | increase of 3.76% |
| Tax on average homestead | \$293.93 | \$416.29 | increase of 122.36, or 41.63% |
| Total tax levy on all properties | \$26,099,620 | \$26,100,492 | increase of 872, or 0.00% |

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Howard County Auditor certifies that Howard County has spent \$380,537 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Howard 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 maintenance and operations rate by \$0.001897/\$100.

Indigent Health Care Compensation Expenditures

The Howard County spent \$202,137 from July 1, 2024 to June 30, 2025 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$23,132. This increased the no-new-revenue maintenance and operations rate by \$0.000268/\$100.

Indigent Defense Compensation Expenditures

The Howard County spent \$376,427 from July 1, 2024 to June 30, 2025 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$72,862. This increased the no-new-revenue maintenance and operations rate by \$0.000175/\$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.