

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.221030 per \$100 valuation has been proposed by the governing body of Howard County.

PROPOSED TAX RATE	\$0.221030 per \$100
NO-NEW-REVENUE TAX RATE	\$0.203789 per \$100
VOTER-APPROVAL TAX RATE	\$0.221030 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Howard County from the same properties in both the 2023 tax year and the 2024 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 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2024 AT 10:00 AM 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 Commissioner's Court 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 Randy Johnson
Commissioner Doug Wagner
Commissioner Eddilisa Ray
Commissioner Jimmie Long
Commissioner Cash Berry

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: NONE

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.

	2023	2024	Change
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Total tax rate (per \$100 of value)	\$0.208716	\$0.221030	increase of 0.012314 per \$100, or 5.90%
Average homestead taxable value	\$132,837	\$132,981	increase of 0.11%
Tax on average homestead	\$277.25	\$293.93	increase of 16.68, or 6.02%
Total tax levy on all properties	\$23,153,734	\$25,133,522	increase of 1,979,788, or 8.55%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Howard County Auditor certifies that Howard County has spent \$216,783 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 \$0.000702/\$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.