

County of Howard
Truth in Taxation Summary

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

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	2014	0.300687	0.276618	0.024069	0.295307	0.299827	0.321782
Howard College	2014	0.176620	0.136171	0.040449	0.170217	0.126092	0.176628
City of Big Spring	2014	0.856640	0.639934	0.216706	0.752052	0.877530	0.891923
City of Coahoma	2014	0.420000	0.420000	0.000000	0.329957	0.329957	0.356353
City of Forsan	2014	0.390000	0.390000	0.000000	0.367148	0.367148	0.396519
Big Spring ISD	2014	1.360500	1.050500	0.310000	1.260209	1.050500	1.360500
Coahoma ISD	2014	1.270000	1.040000	0.230000	1.270000	1.040000	1.270000
Forsan ISD	2014	1.389280	1.040000	0.349280	1.389280	1.040000	1.389280
Permian Basin UWCD	2014	0.0056003	0.0056003	0.000000	0.005637	0.005637	0.006087

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	2013	0.359828	0.329827	0.030001	0.359828	0.332148	0.388620
Howard College	2013	0.203738	0.150880	0.052858	0.192090	0.139711	0.203745
City of Big Spring	2013	0.856640	0.634118	0.222522	0.762733	0.895783	0.856643
City of Coahoma	2013	0.420000	0.420000	0.000000	0.391944	0.391944	0.423299
City of Forsan	2013	0.460000	0.460000	0.000000	0.427471	0.427471	0.461668
Big Spring ISD	2013	1.449500	1.119500	0.330000	1.364153	1.119500	1.449500
Coahoma ISD	2013	1.270000	1.040000	0.230000	1.270000	1.040000	1.580000
Forsan ISD	2013	1.389280	1.040000	0.349280	1.389280	1.040000	1.389283
Permian Basin UWCD	2013	0.006712	0.006712	0.000000	0.007028	0.007028	0.00759

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Howard County	2012	0.330000	0.304473	0.025527	0.309221	0.288713	0.331460
Howard College	2012	0.176616	0.128440	0.048176	0.168502	0.118932	0.176622
City of Big Spring	2012	0.865043	0.636801	0.228242	0.888275	0.972059	0.947241
City of Coahoma	2012	0.451220	0.451220	0.000000	0.421681	0.421681	0.455415
City of Forsan	2012	0.325000	0.325000	0.000000	0.304952	0.304952	0.329348
Big Spring ISD	2012	1.356500	1.116500	0.240000	1.076541	1.116500	1.356500
Coahoma ISD	2012	1.270000	1.040000	0.230000	1.270000	1.040000	1.190000
Forsan ISD	2012	1.080910	1.040000	0.040910	1.080900	1.040000	1.080912
Permian Basin UWCD	2012	0.007023	0.007023	0.000000	0.007143	0.007143	0.007714

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	2011	0.436720	0.400307	0.036413	0.436720	0.407868	0.468767
Howard College	2011	0.238507	0.168320	0.070187	0.238507	0.171150	0.255029
City of Big Spring	2011	0.949500	0.704725	0.244775	0.997836	0.998453	1.043930
City of Coahoma	2011	0.451220	0.451220	0.000000	0.458549	0.458549	0.495234
City of Forsan	2011	0.350000	0.350000	0.000000	0.330724	0.330724	0.357183
Big Spring ISD	2011	1.439500	1.119500	0.320000	1.193348	1.195000	1.439500
Coahoma ISD	2011	1.270000	1.040000	0.230000	1.040000	0.230000	1.670000
Forsan ISD	2011	1.096800	1.040000	0.056800	1.096800	1.040000	1.115318
Permian Basin UWCD	2011	0.010810	0.010810	0.000000	0.010862	0.010862	0.011730

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.