

Notice of Tax Rates

This notice concerns the 2021 property tax rates for Brazos County. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's adjusted no-new-revenue tax rate	\$0.483626/\$100
This year's total voter-approval tax rate	\$0.510899/\$100

To see the full calculations, please visit <https://brazos.countytaxrates.com> for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
GENERAL FUND	65,301,570
SPECIAL REVENUE FUNDS	48,259,039
DEBT SERVICE FUND	7,284,281
CAPITAL IMPROVEMENT FUNDS	28,254,203

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2012 CERTIFICATES OF OBLIGATION (9/1/12)	500,000	212,847	0	712,847
2012 LIMITED TAX REFUNDING BONDS (09/1/12)	1,785,000	203,260	0	1,988,260
2015 CERTIFICATES OF OBLIGATION (9/1/2015)	1,030,000	81,408	0	1,111,408
2017 CERTIFICATES OF OBLIGATION (11/1/2017)	470,000	329,450	0	799,450
2017 REFUNDING BONDS(11/1/2017)	3,445,000	1,471,438	0	4,916,438
2020 CERTIFICATES OF OBLIGATION(10,6/2020)	925,000	656,544	0	1,581,544
	0	0	0	0
Total required for 2021 debt service			\$11,109,947	
- Amount (if any) paid from funds listed in unencumbered funds			\$0	
- Amount (if any) paid from other resources			\$1,165,715	
- Excess collections last year			\$0	
= Total to be paid from taxes in 2021			\$9,944,232	
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2021			\$0	
= Total debt levy			\$9,944,232	

State Criminal Justice Mandate

The Brazos County Auditor certifies that Brazos County has spent \$1,385,063 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Brazos County Sheriff has provided Brazos County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the voter-approval rate by 0.002754/\$100.

Indigent Health Care Compensation Expenditures

The Brazos County spent \$1,575,654 from July 1, 2020 to June 30, 2021 on enhanced indigent health care 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 \$376,096. This increased the voter-approval rate by 0.001984/\$100.

Indigent Defense Compensation Expenditures

The Brazos County spent \$2,757,990 from July 1, 2020 to June 30, 2021 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$2,441,728 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$316,262. This increased the voter-approval rate by 0.000644/\$100 to recoup 5% more than the preceding year's expenditures.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Kristeen Roe, CTA, PCAC, Brazos County Tax Assessor/Collector on 08/03/2021