

Notice About 2026 Tax Rates

Property tax rates in Brazos County.

This notice concerns the 2026 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 no-new-revenue tax rate	\$0.414658/\$100
This year's voter-approval tax rate	\$0.455272/\$100

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

Unencumbered Fund Balance

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

Type of Fund	Balance
General Fund	96,527,826
Debt Fund	4,439,911

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(09/01/12)	595,000	56,600	0	651,600
2017 Certificates of Obligation(11/01/2017)	565,000	232,950	0	797,950
2017 Refunding Bonds(11/1/2017)	4,255,000	536,938	0	4,791,938
2020 Certificates of Obligation(10/06/2020)	1,125,000	456,144	0	1,581,144
2023 Certificates of Obligation(5/2023)	330,000	386,800	0	716,800
2026 Certificates of Obligation(06/2026)	145,000	386,606	0	531,606
2026 General Obligation Bonds(06/2026)	350,000	2,065,895	0	2,415,895
2023 General Obligation Bonds(5/2023)	960,000	1,180,300	0	2,140,300

Total required for 2026 debt service	\$13,627,233
- Amount (if any) paid from funds listed in unencumbered funds	\$500,000
- Amount (if any) paid from other resources	\$1,250,000
- Excess collections last year	\$16,694
= Total to be paid from taxes in 2026	\$11,860,539
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	\$0
= Total debt levy	\$11,860,539

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Brazos County Auditor certifies that Brazos County has spent \$2,440,172 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 tax rate by 0.002171/\$100.

Indigent Health Care Compensation Expenditures

The Brazos County spent \$2,405,284 from July 1, 2025 to June 30, 2026 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 \$558,669. This increased the voter-approval tax rate by 0.001880/\$100.

Indigent Defense Compensation Expenditures

The Brazos County spent \$5,499,323 from July 1, 2025 to June 30, 2026 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$5,092,763 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$406,560. This increased the voter-approval rate by 0.000857/\$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 Melissa Leonard, PCAC, Brazos County Tax Assessor-Collector on 08/10/2026 .

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.