NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.448474 per $100 valuation has been proposed by the governing body of Brazos County.

PROPOSED TAX RATE	$0.448474 per $100
NO-NEW-REVENUE TAX RATE	$0.414658 per $100
VOTER-APPROVAL TAX RATE	$0.455272 per $100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for Brazos County from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that Brazos 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 Brazos County is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 1, 2026 AT 9:15 a.m AT Brazos County Commissioners Court.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Brazos 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 of Brazos 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:

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

FOR the proposal: Duane Peters, County Judge; Chuck Konderla, Commissioner Pct. 2; Wanda Watson, Commissioner Pct. 4

AGAINST the proposal: Fred Brown, Commissioner Pct.3

PRESENT and not voting:

ABSENT: Bentley Nettles, Commissioner Pct. 1

Visit 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 Brazos County last year to the taxes proposed to be imposed on the average residence homestead by Brazos County this year.

	2025	**2026**	**Change**
Total tax rate (per $100 of value)	$0.419700	$0.448474	increase of 0.028774 per $100, or 6.86%

Average homestead taxable value	$394,931	$403,825	increase of 2.25%
Tax on average homestead	$1,657.53	$1,811.05	increase of 153.52, or 9.26%
Total tax levy on all properties	$125,373,687	$138,251,350	increase of 12,877,663, or 10.27%

<u>No-New-Revenue Maintenance and Operations Rate Adjustments</u>

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 no-new-revenue maintenance and operations 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 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 $558,669. This increased the no-new-revenue maintenance and operations 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 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 $406,560. This increased the no-new-revenue maintenance and operations rate by $0.000857/$100.

For assistance with tax calculations, please contact the tax assessor for Brazos County at 979-775-9930 or taxoffice@brazoscountytx.gov, or visit https://brazos.caountytaxrates.com for more information.