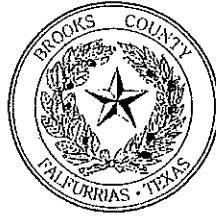


**CHIEF DEPUTY  
TAX ASSESSOR COLLECTOR**  
TERRI A. SILVAS  
361-325-5670 EXT 359



**ADMINISTRATION**  
ANGELA SOSA  
TAX DEPUTY  
MONICA CISNEROS  
TAX DEPUTY

**Urbino "Benny" Martinez**  
**BROOKS COUNTY T.A.C.**  
P.O. BOX 558  
408 W TRAVIS ST  
FALFURRIAS, TEXAS 78355  
361-325-5670 EXT 1

August 14, 2020


Hon. Brooks County Judge &  
Brooks County Commissioners' Court  
PO Box 515  
Falfurrias, Texas 78355

Dear Judge & Commissioners' Court:

Pursuant to Section 26.04 (b) of the Texas Property Tax Code, I, Terri A. Silvas, do hereby submit the certification of the 2019 excess debt collections and the certification of the 2020 anticipated collection rate contingent upon issuance of Certificates of Obligation.

I hereby request the foregoing certifications be accepted and incorporated in the minutes of the next regular scheduled Commissioners' Court meeting of Brooks County.

Respectfully,

  
Terri A. Silvas  
Chief Deputy TAC

CERTIFICATION OF 2019 EXCESS  
DEBT COLLECTIONS

BROOKS COUNTY  
INTEREST & SINKING FUND

“I, Terri A. Silvas, Collector for Brooks County solemnly swear, that the amount of the excess debt service funds collected in 2019 for Brooks County, Interest & Sinking Fund has been determined to be \$-0-.”

Terri A. Silvas  
Tax Assessor Collector Chief Deputy

8-14-2020  
Date

CERTIFICATION OF 2020 ANTICIPATED  
COLLECTION RATE

BROOKS COUNTY  
INTEREST & SINKING FUND

“I, Terri A. Silvas, Collector for Brooks County solemnly swear, that the anticipated collection rate for 2020 for Brooks County, Interest & Sinking Fund has been certified to be 96%.”

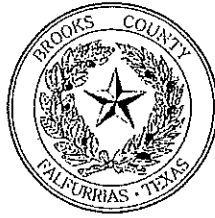
Terri A. Silvas

Tax Assessor Collector Chief Deputy

8-14-2020

Date

**CHIEF DEPUTY  
TAX ASSESSOR COLLECTOR**  
TERRI A. SILVAS  
361-325-5670 EXT 359



**ADMINISTRATION**  
ANGELA SOSA  
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P.O. BOX 558  
408 W TRAVIS ST  
FALFURRIAS, TEXAS 78355  
361-325-5670 EXT 1

August 14, 2020

Hon. Brooks County Judge &  
Brooks County Commissioners' Court

RE: 2020 CERTIFIED VALUES

Dear Hon. Brooks County Judge and Commissioners' Court:

Pursuant to the Texas Property Tax Code Sec. 26.04 (b) & (e), I Terri A. Silvas, do hereby submit the total appraised, assessed, and taxable values of all property and the total taxable value of new property in Brooks County as certified by the Brooks County Appraisal District and the 2020 No New Revenue Rate and Voter Approval Tax Rates. The 2020 certified appraisal rolls may be viewed in the Tax Office.

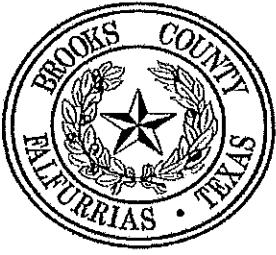
I hereby request the foregoing submission be accepted and incorporated in the minutes of the next scheduled Commissioner's Court meeting of Brooks County.

Also, please find the Governing Body Summary #1A, the 2020 Property Tax Rates in Brooks County Notice, and a 2020 planning calendar.

If you have any questions, please feel free to come by my office.

Respectfully,

Terri A. Silvas  
Chief Deputy TAC



2020 FINAL INFORMATION AS OF  
7/25/2020

TAXING UNIT  
BROOKS COUNTY

GROSS VALUES	2020 FINAL VALUES	2019 FINAL VALUES	DIFFERENCE
TOTAL LAND:	839,151,967	839,350,426	-198,459
TOTAL IMPROVEMENTS:	166,041,351	167,113,543	-1,072,192
PERSONAL:	211,171,059	198,841,690	12,329,369
MINERAL:	89,206,450	148,546,470	-59,340,020
TOTAL NON REAL:	300,377,509	347,388,160	-47,010,651
TOTAL MARKET VALUE:	1,305,570,827	1,353,852,129	-48,281,302
EXEMPTIONS			
DISABLED VET:	2,654,768	2,388,846	265,922
HOMESTEAD:	18,105,476	18,438,337	-332,861
OVER /65:	5,144,777	5,333,429	-188,652
LVE	0	0	0
EX366:	102,258	124,675	-22,417
EXEMPT PROPERTY:	14,847,718	15,009,590	-161,872
POLLUTION CONTROL:	1,704,910	0	1,704,910
TOTAL EXEMPTIONS AMT:	42,559,907	41,294,877	1,265,030
PRODUCTIVITY LOSS:	718,595,565	727,024,347	-8,428,782
APPRAISED VALUE	586,975,262	626,827,782	-39,852,520
HOMESTEAD CAP	3,167,742	5,233,548	-2,065,806
ASSESSED VALUE:	583,807,520	621,594,234	-37,786,714
NET TAXABLE:	541,247,613	580,299,357	-39,051,744
FREEZE TAXABLE:	26,889,004	25,932,234	956,770
TRANSFER ADJUSTMENT:	0	0	0
FREEZE ADJ TAXABLE:	514,358,609	554,367,123	-40,008,514

## NOTICE ABOUT 2020 TAX RATES

Property Tax Rates in Brooks County This notice concerns the 2020 property tax rates for Brooks 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:	\$1.019839
This year's total voter-approval tax rate:	\$1.043101

**To see the full calculations please visit 408 W Travis St. Falfurrias Texas 78355 for a copy of the Tax Rate Calculation Worksheets.**

### Unencumbered Fund Balances

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	135,403
Road & Bridge Fund	1,195,947

### 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
Certificates of Obligation Series 2011	66,524	15,376	0	81,901
Refunding Bonds 2019	287,595	9,570	0	297,165
Tax Notes Series 2019	162,062	10,187	0	172,250
<b>Total required for 2020 debt service</b>				<b>551,315</b>
-Amount (if any) paid from funds listed in unencumbered funds				0
-Amount (if any) paid from other resources				0
-Excess collections last year				0
=Total to be paid from taxes in 2020				551,315
+ Amount added in anticipation that the taxing unit will collect only 96.00% of its taxes in 2020				22,971
=Total debt levy				574,286

### Unencumbered Fund Balances - Farm to Market/ Flood Control

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
<b>Current Year Debt Service - Farm to Market/ Flood Control</b>	

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from 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
<b>Total required for 2020 debt service</b>				<b>0</b>
-Amount (if any) paid from Schedule A				0
-Amount (if any) paid from other resources				0
-Excess collections last year				0
=Total to be paid from taxes in 2020				0
collect only 96.00% of its taxes in 2020				22,971
=Total debt levy				0

**Unencumbered Fund Balances - Special Road & Bridge**

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

**Current Year Debt Service - Special Road & Bridge**

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from 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
Total required for 2020 debt service				0
-Amount (if any) paid from Schedule A				0
-Amount (if any) paid from other resources				
-Excess collections last year				0
=Total to be paid from taxes in 2020				0
collect only 96.00% of its taxes in 2020				22,971
=Total debt levy				0

**This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Terri A. Silvas, Chief Deputy on August 14, 2020.**

# 2020 Governing Body Summary #1A\*

## Benchmark 2020 Tax Rates Brooks County

Date: 08/24/2020 11:48AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No New Revenue Tax Rate	1.019839	0	0
One Percent Tax Increase***	1.030037	0	0
One Cent Tax Increase***	1.029839	0	0
De Minimis Rate****	1.108811	0	0
Voter Approval Tax Rate	1.043101	0	0
Last Year's Tax Rate	0.921030	0	0
Proposed Tax Rate	0.949839	4,885,579	-360,051

\*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

\*\*Tax levies are calculated using line 21 of the No New Revenue Tax Rate Worksheet and this years frozen tax levy on homesteads of the elderly or disabled.

\*\*\*Tax increase compared to no new revenue tax rate.



# 2020 Governing Body Summary #2A\*

## Tax Increase Compared to No New Revenue Tax Rate

### Brooks County

Date: August 24, 2020 11:48

INCREASE IN CENTS PER \$100	TAX RATE PER \$100	TAX LEVY**	ADDITIONAL TAX LEVY***
.00	\$1.019839	\$5,245,630	\$0
.50	\$1.024839	\$5,271,348	\$25,718
1.00	\$1.029839	\$5,297,066	\$51,436
1.50	\$1.034839	\$5,322,783	\$77,153
2.00	\$1.039839	\$5,348,501	\$102,871
2.50	\$1.044839	\$5,374,219	\$128,589
3.00	\$1.049839	\$5,399,937	\$154,307
3.50	\$1.054839	\$5,425,655	\$180,025
4.00	\$1.059839	\$5,451,373	\$205,743
4.50	\$1.064839	\$5,477,091	\$231,461
5.00	\$1.069839	\$5,502,809	\$257,179
5.50	\$1.074839	\$5,528,527	\$282,897
6.00	\$1.079839	\$5,554,245	\$308,615
6.50	\$1.084839	\$5,579,963	\$334,333
7.00	\$1.089839	\$5,605,681	\$360,051
7.50	\$1.094839	\$5,631,399	\$385,769
8.00	\$1.099839	\$5,657,117	\$411,487
8.50	\$1.104839	\$5,682,835	\$437,205
9.00	\$1.109839	\$5,708,552	\$462,922
9.50	\$1.114839	\$5,734,270	\$488,640
10.00	\$1.119839	\$5,759,988	\$514,358
10.50	\$1.124839	\$5,785,706	\$540,076
11.00	\$1.129839	\$5,811,424	\$565,794
11.50	\$1.134839	\$5,837,142	\$591,512
12.00	\$1.139839	\$5,862,860	\$617,230
12.50	\$1.144839	\$5,888,578	\$642,948
13.00	\$1.149839	\$5,914,296	\$668,666
13.50	\$1.154839	\$5,940,014	\$694,384
14.00	\$1.159839	\$5,965,732	\$720,102
14.50	\$1.164839	\$5,991,450	\$745,820
15.00	\$1.169839	\$6,017,168	\$771,538
15.50	\$1.174839	\$6,042,886	\$797,256
16.00	\$1.179839	\$6,068,603	\$822,973
16.50	\$1.184839	\$6,094,321	\$848,691
17.00	\$1.189839	\$6,120,039	\$874,409
17.50	\$1.194839	\$6,145,757	\$900,127
18.00	\$1.199839	\$6,171,475	\$925,845
18.50	\$1.204839	\$6,197,193	\$951,563
19.00	\$1.209839	\$6,222,911	\$977,281
19.50	\$1.214839	\$6,248,629	\$1,002,999
20.00	\$1.219839	\$6,274,347	\$1,028,717

\*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

\*\*Tax levies are calculated using line 21 of the No New Revenue Tax Rate Worksheet and this years frozen tax levy on homesteads of the elderly or disabled.

\*\*\*Tax increase compared to no new revenue tax rate.

# 2020 Planning Calendar

## Brooks County

Date: 08/24/2020 10:44AM

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value.
May 15	Deadline for submitting appraisal records to ARB.
July 20(Aug. 30)	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units.
August 14 2020	Certification of anticipated collection rate by collector.
August 14 2020	Calculation of no new revenue and voter approval tax rates.
August 14 2020	Submission of no new revenue and voter approval tax rates to governing body.
August 21 2020	72-hour notice for meeting ( <i>Open Meetings Notice</i> ).
August 24 2020	Meeting of governing body to discuss tax rate; if proposed rate tax rate will exceed the voter approval rate or the no new revenue tax rate (whichever is lower), take record vote and schedule public hearing.
August 26 2020	Publish the Notice of Public Hearing/Meeting in newspaper. Notice must also be posted on the county's website
August 28 2020	72-hour notice for public hearing ( <i>Open Meetings Notice</i> )
September 02 2020	Public hearing.
September 04 2020	72-hour notice for meeting at which governing body will adopt tax rate ( <i>Open Meetings Notice</i> )
September 08 2020	Meeting to adopt tax rate (if necessary). If tax rate is not adopted immediately after the public hearing, a meeting to adopt the tax rate must be held within 7 days of the public hearing. Taxing unit must adopt tax rate by Sept. 30* or 60 days after receiving certified appraisal roll, whichever is later.

\*Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day.