CALHOUN COUNTY APPRAISAL DISTRICT
426 West Main Street * P.O. Box 49
Port Lavaca, Texas 77979
Appraisal: (361) 552-8808
Collections: (361) 552-4560
Fax: (361) 552-4787
Website: www.calhouncad.org

Why are properties appraised at market value? How is market value determined?

Sec.23.01 Texas Property Tax Code

a) Except as otherwise provided by this chapter, all taxable property is appraised at its <u>market value</u> as of January1.
(b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.

What is market value?

State Property Tax Code Sec. 1.04.(7) Definitions

"Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

(A) exposed for sale in the open market with a reasonable time for the seller to find a purchaser;

(B) both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and (C) both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

CHIEF APPRAISER'S REPORT
CITY OF PORT LAVACA
RESIDENTIAL PROPERTIES ONLY

YEAR	CATEGORY	COUNT	NEW VALUE	MARKET VALUE	TAXABLE VALUE	+/- MARKET	+/- TAXABLE
2023	A1 SFR	3,237	$ 4,796,799	$ 476,964,631	$ 394,090,137	22%	16%
	A2 MH W/LAND	452	$ 14,470	$ 8,322,210	$ 7,056,473	10%	10%
	E1 SFR RURAL	5	$ -	$ 222,532	$ 200,454	6%	6%
	M1 MH ONLY	301	$ 83,630	$ 3,600,130	$ 3,130,711	11%	11%
TOTAL		**3,995**	**$ 4,894,899**	**$ 489,109,503**	**$ 404,477,775**	22%	16%
			CATEGORY A1 +E 1 ONLY	**CATEGORY A1 +E 1 ONLY**			
HOMESTEADS	2218		**AVG HS MARKET VALUE**	**AVG HS TAXABLE VALUE**		+/- MARKET	+/- TAXABLE
65+ HS	911		$ 161,674	$ 130,114		20%	9%
65+ SS	56						
DVHS	35						
DVHSS	3						
DP	49						
DPSS	1						
TOTAL	3273						

YEAR	CATEGORY	COUNT	NEW VALUE	MARKET VALUE	TAXABLE VALUE	+/- MARKET	+/- TAXABLE
2022	A1 SFR	3,225	$ 2,585,370	$ 390,036,851	$ 339,874,645	7%	7%
	A2 MH W/LAND	458	$ 156,620	$ 7,543,980	$ 6,408,880	10%	10%
	E1 SFR RURAL	5	$ -	$ 209,492	$ 188,226	1%	1%
	M1 MH ONLY	305	$ 51,200	$ 3,251,750	$ 2,826,140	24%	25%
TOTAL		3,993	$ 2,793,190	$ 401,042,073	$ 349,297,891	7%	7%
			CATEGORY A1 +E 1 ONLY	**CATEGORY A1 +E 1 ONLY**			
HOMESTEADS	2303		**AVG HS MARKET VALUE**	**AVG HS TAXABLE VALUE**		+/- MARKET	+/- TAXABLE
65+ HS	908		$ 135,286	$ 118,971		8%	8%
65+ SS	54						
DVHS	34						
DVHS S	3						
DP	59						
DPSS	1						
TOTAL	3362						

YEAR	CATEGORY	COUNT	NEW VALUE	MARKET VALUE	TAXABLE VALUE	+/- MARKET	+/- TAXABLE
2021	A1 SFR	3,203	$ 3,764,130	$ 363,612,477	$ 317,285,701	6%	6%
	A2 MH W/LAND	463	$ 249,280	$ 6,834,847	$ 5,803,359	3%	4%
	E1 SFR RURAL	5	$ -	$ 206,821	$ 185,717	22%	25%
	M1 MH ONLY	308	$ 320,180	$ 2,612,730	$ 2,258,986	7%	8%
TOTAL		3,979	$ 4,333,590	$ 373,266,875	$ 325,533,763	6%	6%

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			CATEGORY A1 +E 1 ONLY	**CATEGORY A1 +E 1 ONLY**			
HOMESTEADS	2302		**AVG HS MARKET VALUE**	**AVG HS TAXABLE VALUE**		+/- MARKET	+/- TAXABLE
65+ HS	888		$ 125,027	$ 109,896		5%	5%
65+ SS	53						
DVHS	29						
DVHS S	1						
DP	61						
DPSS	1						
TOTAL	3335						

YEAR	**CATEGORY**	**COUNT**	**NEW VALUE**	**MARKET VALUE**	**TAXABLE VALUE**	**+/- MARKET**	**+/- TAXABLE**
2020	A1 SFR	3,187	$ 2,062,463	$ 343,214,686	$ 299,701,854	5%	-3%
	A2 MH W/LAND	458	$ 314,540	$ 6,636,349	$ 5,576,255	7%	-2%
	E1 SFR RURAL	4	$ -	$ 168,841	$ 148,047	0%	-9%
	M1 MH ONLY	308	$ 304,560	$ 2,441,660	$ 2,089,079	-1%	-9%
TOTAL		3,957	$ 2,681,563	$ 352,461,536	$ 307,515,235	5%	-3%
			CATEGORY A1 +E 1 ONLY	**CATEGORY A1 +E 1 ONLY**			
HOMESTEADS	2317		**AVG HS MARKET VALUE**	**AVG HS TAXABLE VALUE**		+/- MARKET	+/- TAXABLE
65+ HS	870		$ 119,042	$ 105,020		5%	-6%
65+ SS	57						
DVHS	31						
DVHS S	1						
DP	72						
DPSS	1						
TOTAL	3349						

YEAR	**CATEGORY**	**COUNT**	**NEW VALUE**	**MARKET VALUE**	**TAXABLE VALUE**	**+/- MARKET**	**+/- TAXABLE**
2019	A1 SFR	3,180	$ 1,724,890	$ 326,585,864	$ 308,426,788	9%	7%
	A2 MH W/LAND	463	$ 271,610	$ 6,229,300	$ 5,704,175	11%	10%
	E1 SFR RURAL	4	$ -	$ 168,521	$ 163,542	0%	0%
	M1 MH ONLY	310	$ 84,080	$ 2,462,740	$ 2,289,583	7%	6%
TOTAL		3,957	$ 2,080,580	$ 335,446,425	$ 316,584,088	9%	7%
			CATEGORY A1 +E 1 ONLY	**CATEGORY A1 +E 1 ONLY**			
HOMESTEADS	0		**AVG HS MARKET VALUE**	**AVG HS TAXABLE VALUE**		+/- MARKET	+/- TAXABLE
65+ HS	861		$ 113,736	$ 111,142		9%	6%
65+ SS	59						
DVHS	33						
DVHS S	1						

DP	72						
DPSS	1						
TOTAL	1027						

YEAR	**CATEGORY**	**COUNT**	**NEW VALUE**	**MARKET VALUE**	**TAXABLE VALUE**	**+/- MARKET**	**+/- TAXABLE**
2018	A1 SFR	3,173	$ 1,813,190	$ 300,669,661	$ 288,288,482	1%	1%
	A2 MH W/LAND	457	$ 288,410	$ 5,597,668	$ 5,176,617	2%	2%
	E1 SFR RURAL	4	$ -	$ 167,821	$ 162,845	-6%	-6%
	M1 MH ONLY	312	$ 31,440	$ 2,307,190	$ 2,164,705	1%	0%
TOTAL		3,946	$ 2,133,040	$ 308,742,340	$ 295,792,649	1%	1%
			CATEGORY A1 +E 1 ONLY	**CATEGORY A1 +E 1 ONLY**		+/- MARKET	+/- TAXABLE
HOMESTEADS	0		**AVG HS MARKET VALUE**	**AVG HS TAXABLE VALUE**		0.04%	0.56%
65+ HS	859		$ 104,650	$ 104,466			
65+ SS	58						
DVHS	28						
DVHS S	0						
DP	76						
DPSS	1						
TOTAL	1022						

YEAR	**CATEGORY**	**COUNT**	**NEW VALUE**	**MARKET VALUE**	**TAXABLE VALUE**	**+/- MARKET**	**+/- TAXABLE**
2017	A1 SFR	3,156	$ 2,801,890	$ 298,525,349	$ 285,368,780		
	A2 MH W/LAND	447	$ 17,740	$ 5,483,268	$ 5,064,559		
	E1 SFR RURAL	4	$ -	$ 178,660	$ 173,688		
	M1 MH ONLY	313	$ 129,260	$ 2,294,340	$ 2,162,093		
TOTAL		3,920	$ 2,948,890	$ 306,481,617	$ 292,769,120		
			CATEGORY A1 +E 1 ONLY	**CATEGORY A1 +E 1 ONLY**			
HOMESTEADS	0		**AVG HS MARKET VALUE**	**AVG HS TAXABLE VALUE**			
65+ HS	847		$ 104,605	$ 103,884			
65+ SS	56						
DVHS	24						
DVHS S	0						
DP	77						
DPSS	1						
TOTAL	1005						

2023 CITY OF PL

ESTIMATE OF TAXES WITH 20% INCREASE IN MARKET VALUE FOR REGULAR HOMESTEAD RESIDENTIAL PROPERTY WITH SAME TAX RATE AS 2022

TAXING UNIT	2022 MARKET VALUE EXAMPLE OF RESIDENCE	CURRENT HOMESTEAD EXEMPTION AMOUNT	2022 TAX RATE	2022 TAXABLE VALUE	2022 TAXES	2023 VALUE INCREASE	2023 $ AMOUNT OF INCREASE TO MARKET	2023 MARKET VALUE	10% HOMESTEAD CAP INCREASE=10 %	2023 TAXABLE VALUE	2022 tax rates	2023 Estimated HS Taxes	Difference	Percentage of Tax Increase
CCISD	$ 300,000.00	$ 100,000	0.9567	$ 200,000.00	$ 1,913.40	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 224,000.00	0.9567	$ 2,143.01	$ 229.61	12.00%
w/70,000 HS	$ 300,000.00		0.9567	$ 200,000.00	$ 1,913.40	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 194,000.00	0.9567	$ 1,856.00	$ (57.40)	-3.00%
COUNTY	$ 300,000.00	$ 60,000.00	0.5970	$ 240,000.00	$ 1,432.80	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 250,200.00	0.5970	$ 1,493.69	$ 60.89	4.25%
SEADRIFT	$ 300,000.00	$ 60,000.00	0.5682	$ 240,000.00	$ 1,363.68	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 250,200.00	0.5682	$ 1,421.64	$ 57.96	4.25%
PT COMFORT	$ 300,000.00	$ 60,000.00	0.8119	$ 240,000.00	$ 1,948.56	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 250,200.00	0.8119	$ 2,031.37	$ 82.81	4.25%
PORT LAVACA	$ 300,000.00	$ 30,000.00	0.7944	$ 270,000.00	$ 2,144.88	20%	$ 60,000.00	$ 360,000.00	$ 330,000.00	$ 294,000.00	0.7944	$ 2,335.54	$ 190.66	8.89%
PORT AUTH	$ 300,000.00	$ 60,000.00	0.0008	$ 240,000.00	$ 1.92	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 250,200.00	0.0008	$ 2.00	$ 0.08	4.25%
WCID 1	$ 300,000.00	$ 60,000.00	0.0367	$ 240,000.00	$ 88.08	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 250,200.00	0.0367	$ 91.82	$ 3.74	4.25%
GWCD	$ 300,000.00	$ 60,000.00	0.0072	$ 240,000.00	$ 17.28	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 250,200.00	0.0072	$ 18.01	$ 0.73	4.25%
DD6	$ 300,000.00	$ -	0.0427	$ 300,000.00	$ 128.10	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 330,000.00	0.0427	$ 140.91	$ 12.81	10.00%
DD8	$ 300,000.00	$ -	0.2353	$ 300,000.00	$ 705.90	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 330,000.00	0.2353	$ 776.49	$ 70.59	10.00%
DD10	$ 300,000.00	$ -	0.1802	$ 300,000.00	$ 540.60	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 330,000.00	0.1802	$ 594.66	$ 54.06	10.00%
DD11	$ 300,000.00	$ -	0.171	$ 300,000.00	$ 513.00	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 330,000.00	0.171	$ 564.30	$ 51.30	10.00%
POC	$ 300,000.00	$ 60,000.00	0.509	$ 240,000.00	$ 1,221.60	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 250,200.00	0.509	$ 1,273.52	$ 51.92	4.25%
POCA1	$ 300,000.00	$ 60,000.00	0.491	$ 240,000.00	$ 1,178.40	33%	$ 99,000.00	$ 399,000.00	$ 330,000.00	$ 250,200.00	0.491	$ 1,228.48	$ 50.08	4.25%

2022 Tax Rates & Entity Exemptions

JURISDICTION	CODE	DISCOUNT	65 AND OVER TAX CEILING	M&O RATE	I&S RATE	TOTAL RATE	GENERAL HOMESTEAD *(Mandatory)*	LOCAL-OPTION PERCENTAGE HOMESTEAD	65 AND OVER *(Mandatory)*	65 AND OVER *(Optional)*	DISABLED *(Optional)* *(Mandatory)*	DISABLED VETERANS*
COUNTY												
Calhoun County	GO5	Yes	Yes	0.5824	0.0146	0.5970		20%		64,000	*(O)* 64,000	5,000 to 12,000
CITIES												
Seadrift	CO2	No	Yes	0.5269	0.0413	0.5682		20%		5,000	*(O)* 3,000	5,000 to 12,000
Point Comfort	CO3	No	No	0.8119	0.0000	0.8119		20%		3,750		5,000 to 12,000
Port Lavaca	CO4	No	Yes	0.7307	0.0637	0.7944		10%		10,000		5,000 to 12,000
SCHOOL DISTRICTS												
CCISD	SO1	No	Yes	0.8682	0.0885	0.9567	40,000	20%	10,000	10,000	*(M)* 10,000	5,000 to 12,000
SPECIAL DISTRICTS												
Calhoun Port Authority	NV6	Yes	NA	0.0008	0.0000	0.0008		20%		125,000	*(O)* 125,000	5,000 to 12,000
Water Control & Improvement District #1	WO7	Yes	NA	0.0367	0.0000	0.0367		20%		20,000		5,000 to 12,000
Groundwater Conservation District	GWD	No	NA	0.0072	0.0000	0.0072		20%		64,000	*(O)* 64,000	5,000 to 12,000
Drainage District #6	DD6	Yes	NA	0.0427	0.0000	0.0427				20,000		5,000 to 12,000
Drainage District #8	DD8	Yes	NA	0.2353	0.0000	0.2353						5,000 to 12,000
Drainage District #10	DD10	Yes	NA	0.1802	0.0000	0.1802						5,000 to 12,000
Drainage District #11	DD11	Yes	NA	0.1710	0.0000	0.1710						5,000 to 12,000
Port O'Connor Improvement District	MUD	Yes	NA	0.2613	0.2477	0.5090		20%		100,000	*(O)* 100,000	5,000 to 12,000
Port O'Connor Improvement District Defined Area #1	DA1MU	No	NA	0.4910	0.0000	0.4910		20%		100,000	*(O)* 100,000	5,000 to 12,000

*Disabled Veteran Exemption is variable 10% to 29% = $5,000; 30% to 49% = $7,500; 50% to 69% = $10,000; 70% to 100% = $12,000

City of Port Lavaca
10 Year History

Year	Tax Rate	Taxable Value	Value +/-	% Change of Value	Levy	Levy +/-	% Change of Levy	Current Collections %
2022	0.7944	569,035,369	20,973,053	3.83%	5,068,292.41	179,130.01	3.66%	91.67
2021	0.7944	548,062,316	31,265,749	6.05%	4,889,162.40	267,712.96	5.79%	98.19
2020	0.7944	516,796,567	15,483,242	3.09%	4,621,449.44	120,705.79	2.68%	98.54
2019	0.7944	501,313,325	23,509,962	4.92%	4,500,743.65	205,620.60	4.79%	98.55
2018	0.7944	477,803,363	10,768,880	2.31%	4,295,123.05	95,684.91	2.28%	99.02
2017	0.7944	467,034,483	1,447,271	0.31%	4,199,438.14	43,743.94	1.05%	99.49
2016	0.7900	465,587,212	11,858,631	2.61%	4,155,694.20	106,369.36	2.63%	99.57
2015	0.7900	453,728,581	-734,530	-0.16%	4,049,324.84	-12,196.63	-0.30%	99.68
2014	0.7900	454,463,111	11,797,683	2.67%	4,061,521.47	111,230.28	2.82%	99.72
2013	0.7900	442,665,428			3,950,291.19			99.73