
CITY OF PORT LAVACA

CITY COUNCIL MEETING: SEPTEMBER 5, 2023

AGENDA ITEM _____

DATE: 8/31/2023

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS

FROM: SUSAN LANG, FINANCE DIRECTOR 

SUBJECT: PUBLIC HEARING ON TAX RATE

In accordance with the State of Texas Property Tax Code, the Comptroller of Texas' Truth-in-Taxation rules, the Local Government Code and the City's Charter, the City is required to hold a public hearing on the 2023 Tax Rate.

On August 21, 2023, the City Council took a record vote to propose a tax rate of \$0.7807, which is less than the previous year's tax rate, to be levied on properties within the City. Because the proposed tax rate exceeds the No-New-Revenue rate, legislation considers it a tax increase, and requires a public hearing. The City Council set the date and time for a Public Hearing on the Tax Rate for September 5, 2023.

This public hearing will provide an opportunity for taxpayers to express their views on the tax increase as defined by legislation.

Only one public hearing is required and satisfies the requirements for a later vote on the ordinance establishing a tax rate.

No action required.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.780700 per \$100 valuation has been proposed by the governing body of City of Port Lavaca.

PROPOSED TAX RATE	\$0.780700 per \$100
NO-NEW-REVENUE TAX RATE	\$0.689463 per \$100
VOTER-APPROVAL TAX RATE	\$0.780822 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for City of Port Lavaca from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that City of Port Lavaca 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 City of Port Lavaca is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 5:30 PM AT 202 N. Virginia.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Port Lavaca 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 City Council of City of Port Lavaca 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:	Aguirre	Barr
	Dent	Padron
	Ward	

AGAINST the proposal:

PRESENT and not voting:

ABSENT: Tippit

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.

The following table compares the taxes imposed on the average residence homestead by City of Port Lavaca last year to the taxes proposed to be imposed on the average residence homestead by City of Port Lavaca this year.

	2022	2023	Change
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Total tax rate (per \$100 of value)	\$0.794400	\$0.780700	decrease of -0.013700, or -1.72%
Average homestead taxable value	\$119,074	\$130,864	increase of 11,790, or 9.90%
Tax on average homestead	\$945.92	\$1,021.66	increase of 75.74, or 8.01%
Total tax levy on all properties	\$4,500,381	\$5,120,732	increase of 620,351, or 13.78%

For assistance with tax calculations, please contact the tax assessor for City of Port Lavaca at 361-552-9793 or info@portlavaca.org, or visit www.portlavaca.org for more information.