

CITY OF PORT LAVACA, TEXAS

TAXPAYER IMPACT STATEMENT

FOR FISCAL YEAR 2026-2027

(Required under Texas Government Code §551 as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2026–27, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

1. Average Taxable Homestead Value

Prior Year (FY 2025-2026)	154,791
Current Year (FY 2026-2027)	149,058

2. Tax Rates

No-New-Revenue Tax Rate (FY 2026-2027)	0.7968 per \$100 valuation
Proposed Tax Rate (FY 2026-2027)	0.8956 Per \$100 valuation

3. Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue
Prior Year (FY 2025-2026)	0.8000	1,238	50
No-New-Revenue Tax Rate (FY 2026-2027)	0.7968	1,188	0
Proposed Tax Rate (FY 2026-2027)	0.8956	1,335	147

Calculations

- Prior Year Tax Bill = $(154,791 \div 100) \times 0.8000 = \$1,238.33$
- No-New-Revenue Tax Bill = $(149,058 \div 100) \times 0.7968 = \$1,187.70$
- Proposed Tax Bill = $(149,058 \div 100) \times 0.8956 = \$1,334.96$

Summary

If the City of Port Lavaca adopts the proposed tax rate of \$0.8956 Per \$100 valuation, the average homestead owner would pay approximately \$147.26 more annually compared to the no-new-revenue tax rate. This increase supports continued city services and infrastructure investments.