
CITY OF PORT LAVACA

CITY COUNCIL MEETING: SEPTEMBER 8, 2025

DATE: 8/20/2025

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS

FROM: BRITTNEY HOGAN, 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 2025 Tax Rate.

On August 18, 2025, the City Council took a record vote to propose a tax rate of \$0.8000, which is the same as 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 8, 2025.

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 \$0.8000 per \$100 valuation has been proposed by the governing body of City of Port Lavaca.

| | |
|-------------------------|--------------------|
| PROPOSED TAX RATE | \$0.8000 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.7583 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.8277 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Port Lavaca from the same properties in both the 2024 tax year and the 2025 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 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2025 AT 6:30 PM AT 202 N VIRGINIA ST. PORT LAVACA, TX 77979.

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 of City of Port Lavaca at their offices or by attending the public hearing mentioned above.

CITY OF PORT LAVACA

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE
CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

Dent, Padron, Burke, Aquirre, Tippit, Bland-Stewart

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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.

| | 2024 | 2025 | Change |
|--|-------------|-------------|--|
| Total tax rate (per \$100 of value) | \$0.8000 | \$0.8000 | increase of 0.0000 per \$100, or 0.00% |
| Average homestead taxable value | \$143,791 | \$154,791 | increase of 7.65% |
| Tax on average homestead | \$1,150.33 | \$1,238.33 | increase of 88.00, or 7.65% |
| Total tax levy on all properties | \$5,475,955 | \$5,805,780 | increase of 329,825, or 6.02% |

For assistance with tax calculations, please contact the tax assessor for City of Port Lavaca at or , or visit . for more information.