
CITY OF PORT LAVACA

CITY COUNCIL MEETING: AUGUST 11, 2025

AGENDA ITEM _____

DATE: 7/16/25

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS

FROM: BRITTNEY HOGAN, FINANCE DIRECTOR

SUBJECT: ACCEPT CERTIFICATION OF ADDITIONAL SALES AND USE TAX

Background:

In accordance with the State of Texas Property Tax Code, a governing body of a taxing unit that imposes an additional sales and use tax may not adopt the component of the tax rate of the taxing unit described by Tax Code Section 26.05 (a)(1) until the chief financial officer or the auditor for the taxing unit submits to the governing body of the taxing unit a written certification that the amount of additional sales and use tax revenue that will be used to pay debt service has been deducted from the total amount described by Tax Code Section 26.04(e)(3)(C) as required by Subsection (a)(1).

In 1989, the citizens of the City of Port Lavaca voted to adopt an additional Sales and Use Tax of \$0.005 dedicated to Property Tax Relief. The amount of additional Sales and Use Tax collected for Property Tax Relief is provided to the Tax Assessor/Collector and used to reduce the amount of the component of the tax rate when applied to the City of Port Lavaca.

The Certification, as developed by the Texas Comptroller of Public Accounts, is provided to City Council to satisfy the requirements of the Tax Code.

Recommendation:

No action required.

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,
County of CALHOUN

Chief Financial Officer or Auditor: BRITTNEY HOGAN

For the taxing unit: CITY OF PORT LAVACA

Hereby certifies that the amount of additional sales and use tax revenue collected to pay debt service has been deducted from the total amount described by Tax Code Section 26.05(e-1), 26.04(e)(3)(C) and 26.05(a)(1).

This certification is submitted to the governing body of CITY OF PORT LAVACA on 08/11/2025.



Signature of Financial Officer or Auditor