2025 CERTIFIED TOTALS

C04 - CITY OF PORT LAVACA

Grand Totals

Land		Value			
Homesite:		60,113,679			
Non Homesite:		93,258,141			
Ag Market:		18,537,210			
Timber Market:		0	**Total Land**	(+)	171,909,030

Improvement		Value			
Homesite:		474,248,440			
Non Homesite:		304,610,905	**Total Improvements**	(+)	778,859,345

Non Real	Count	Value			
Personal Property:	715	129,125,490			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	129,125,490
			Market Value	=	1,079,893,865

Ag	Non Exempt	Exempt			
Total Productivity Market:	18,295,050	242,160			
Ag Use:	945,900	9,370	**Productivity Loss**	(-)	17,349,150
Timber Use:	0	0	**Appraised Value**	=	1,062,544,715
Productivity Loss:	17,349,150	232,790			
			Homestead Cap	(-)	23,474,179
			23.231 Cap	(-)	8,161,180
			Assessed Value	=	1,030,909,356
			Total Exemptions Amount (Breakdown on Next Page)	(-)	178,642,010
			Net Taxable	=	852,267,346

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,900,236	4,082,311	23,660.40	24,650.67	50			
DPS	31,001	8,853	70.82	217.42	1			
OV65	155,110,839	123,826,839	641,560.04	652,264.77	955			
Total	160,042,076	127,918,003	665,291.26	677,132.86	1,006	**Freeze Taxable**	(-)	127,918,003
Tax Rate	0.8000000							

Freeze Adjusted Taxable = 724,349,343

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
6,460,086.00 = 724,349,343 * (0.8000000 / 100) + 665,291.26

Certified Estimate of Market Value:	1,079,893,865
Certified Estimate of Taxable Value:	852,267,346

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	3	326,450	0	326,450
DP	53	0	0	0
DPS	1	0	0	0
DV1	31	0	323,000	323,000
DV2	10	0	78,000	78,000
DV3	10	0	104,000	104,000
DV4	43	0	276,000	276,000
DV4S	5	0	48,000	48,000
DVHS	43	0	8,047,629	8,047,629
DVHSS	5	0	921,278	921,278
EX-XA	1	0	1,380,220	1,380,220
EX-XD	1	0	18,570	18,570
EX-XG	6	0	4,452,570	4,452,570
EX-XI	1	0	4,198,060	4,198,060
EX-XN	5	0	520,770	520,770
EX-XU	15	0	560,792	560,792
EX-XV	233	0	105,861,567	105,861,567
EX-XV (Prorated)	1	0	86,515	86,515
EX366	107	0	139,770	139,770
HS	2,353	41,194,943	0	41,194,943
OV65	951	8,940,580	0	8,940,580
OV65S	54	503,334	0	503,334
PC	2	159,462	0	159,462
SO	7	500,500	0	500,500
	Totals	**51,625,269**	**127,016,741**	**178,642,010**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,730	950.4529	$3,397,450	$553,221,219	$468,968,372
B	MULTIFAMILY RESIDENCE	140	59.4783	$33,190	$41,831,892	$40,577,603
C1	VACANT LOTS AND LAND TRACTS	535	577.5782	$0	$20,424,450	$18,781,973
D1	QUALIFIED OPEN-SPACE LAND	69	2,547.7624	$0	$18,295,050	$945,350
E	RURAL LAND, NON QUALIFIED OPE	24	107.5069	$0	$2,509,712	$2,402,288
F1	COMMERCIAL REAL PROPERTY	498	375.1416	$905,350	$181,090,177	$177,161,957
F2	INDUSTRIAL AND MANUFACTURIN	12	12.6943	$0	$8,626,160	$8,626,160
J2	GAS DISTRIBUTION SYSTEM	4	0.1921	$0	$2,052,400	$2,050,362
J3	ELECTRIC COMPANY (INCLUDING C	2	1.5000	$0	$11,745,640	$11,745,640
J4	TELEPHONE COMPANY (INCLUDI	4	0.2865	$0	$1,512,290	$1,512,290
J5	RAILROAD	4	1.6565	$0	$2,067,540	$2,067,540
J7	CABLE TELEVISION COMPANY	2		$0	$247,500	$247,500
L1	COMMERCIAL PERSONAL PROPE	531		$102,140	$74,175,130	$73,605,168
L2	INDUSTRIAL AND MANUFACTURIN	44		$0	$27,082,370	$27,082,370
M1	TANGIBLE OTHER PERSONAL, MOB	298		$126,070	$3,548,600	$3,171,752
O	RESIDENTIAL INVENTORY	88	36.9500	$346,800	$3,488,680	$3,449,151
S	SPECIAL INVENTORY TAX	16		$0	$9,871,870	$9,871,870
X	TOTALLY EXEMPT PROPERTY	373	908.2661	$804,800	$118,103,185	$0
		Totals	5,579.4658	$5,715,800	$1,079,893,865	$852,267,346

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		1	0.0192	$0	$13,415	$13,415
A1	SINGLE FAMILY RESIDENCE	3,225	864.8517	$3,237,500	$541,064,883	$458,463,998
A2	MOBILE HOME WITH LAND	445	58.7315	$86,380	$9,779,201	$8,388,031
A3	BUILDING WITH LAND	116	26.7660	$73,570	$2,321,750	$2,064,976
A4	HOUSE ON LEASED LAND	1		$0	$2,820	$2,820
A7	BULKHEADS	3	0.0845	$0	$39,150	$35,132
B1	MULTIFAMILY RESIDENCE	39	36.6534	$27,570	$27,027,444	$25,875,507
B2	DUPLEX RESIDENCE	62	13.4857	$5,620	$8,526,438	$8,431,056
B3	TRIPLEX RESIDENCE	11	2.5298	$0	$1,097,680	$1,097,680
B4	QUADPLEX RESIDENCE	28	6.8094	$0	$5,180,330	$5,173,360
C1	VACANT LOTS & TRACTS	535	577.5782	$0	$20,424,450	$18,781,973
D1	QUALIFIED AG LAND	69	2,547.7624	$0	$18,295,050	$945,350
E1	FARM & RANCH SINGLE FAMILY	5	8.2499	$0	$749,032	$660,229
E4	VACANT RURAL LAND	19	99.2570	$0	$1,760,680	$1,742,059
F1	COMMERCIAL REAL PROPERTY	498	375.1416	$905,350	$181,090,177	$177,161,957
F2	INDUSTRIAL REAL PROPERTY	11	12.6943	$0	$3,053,070	$3,053,070
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		$0	$5,573,090	$5,573,090
J2	GAS DISTRIBUTION SYSTEM	4	0.1921	$0	$2,052,400	$2,050,362
J3	ELECTRIC COMPANY (INCLUDING CC	2	1.5000	$0	$11,745,640	$11,745,640
J4	TELEPHONE COMPANY (INCLUDING (	3	0.2865	$0	$1,511,620	$1,511,620
J4A	TELEPHONE - OTHER PROP	1		$0	$670	$670
J5	RAILROAD	4	1.6565	$0	$2,067,540	$2,067,540
J7	CABLE TELEVISION COMPANY	2		$0	$247,500	$247,500
L1	COMMERICAL PERSONAL PROPERT	531		$102,140	$74,175,130	$73,605,168
L2	INDUSTRIAL PERSONAL PROPERTY	2		$0	$141,700	$141,700
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	1		$0	$783,580	$783,580
L2C	INDUSTRIAL - INVENTORY & MATERI	4		$0	$5,844,370	$5,844,370
L2D	INDUSTRIAL - TRAILERS	2		$0	$126,290	$126,290
L2G	INDUSTRIAL - MACHINERY & EQUIPM	8		$0	$16,578,330	$16,578,330
L2J	INDUSTRIAL - FURNITURE & FIXTUR	6		$0	$78,290	$78,290
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	4		$0	$1,761,330	$1,761,330
L2P	INDUSTRIAL - RADIO TOWERS	8		$0	$542,620	$542,620
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	9		$0	$1,225,860	$1,225,860
M1	MOBILE HOMES/TANGIBLE OTHER P	298		$126,070	$3,548,600	$3,171,752
O1	RESIDENTIAL INVENTORY	88	36.9500	$346,800	$3,488,680	$3,449,151
S	SPECIAL INVENTORY TAX	16		$0	$9,871,870	$9,871,870
X	TOTALLY EXEMPTED PROPERTY	373	908.2661	$804,800	$118,103,185	$0
		Totals	5,579.4658	$5,715,800	$1,079,893,865	$852,267,346

New Value

TOTAL NEW VALUE MARKET:	**$5,715,800**
TOTAL NEW VALUE TAXABLE:	**$4,688,330**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	3	2024 Market Value	$92,075
EX366	HOUSE BILL 366	17	2024 Market Value	$118,000
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$210,075**

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	3	$0
DV1	Disabled Veterans 10% - 29%	1	$12,000
DV2	Disabled Veterans 30% - 49%	1	$7,500
DV4	Disabled Veterans 70% - 100%	4	$48,000
DVHS	Disabled Veteran Homestead	5	$648,607
HS	HOMESTEAD	16	$310,458
OV65	OVER 65	48	$467,958
	PARTIAL EXEMPTIONS VALUE LOSS	**78**	**$1,494,523**
		NEW EXEMPTIONS VALUE LOSS	**$1,704,598**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$1,704,598**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,287	$183,015	$28,119	$154,896

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,285	$182,850	$28,111	$154,739

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,287	$163,740	$21,932	$141,808

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,285	$163,660	$21,932	$141,728

2025 CERTIFIED TOTALS

C04 - CITY OF PORT LAVACA

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Land		Value			
Homesite:		61,259,843			
Non Homesite:		91,909,689			
Ag Market:		18,736,250			
Timber Market:		0	**Total Land**	(+)	171,905,782

Improvement		Value			
Homesite:		483,134,609			
Non Homesite:		337,504,439	**Total Improvements**	(+)	820,639,048

Non Real	Count	Value			
Personal Property:	719	124,781,090			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	124,781,090
			Market Value	=	1,117,325,920

Ag	Non Exempt	Exempt			
Total Productivity Market:	18,494,090	242,160			
Ag Use:	953,799	9,610	**Productivity Loss**	(-)	17,540,291
Timber Use:	0	0	**Appraised Value**	=	1,099,785,629
Productivity Loss:	17,540,291	232,550			
			Homestead Cap	(-)	14,502,488
			23.231 Cap	(-)	16,961,398
			Assessed Value	=	1,068,321,743
			Total Exemptions Amount (Breakdown on Next Page)	(-)	213,332,678
			Net Taxable	=	854,989,065

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,764,966	3,835,284	20,849.16	22,514.57	45			
DPS	34,101	12,503	100.02	217.42	1			
OV65	161,915,902	130,861,353	668,557.88	679,465.87	948			
Total	166,714,969	134,709,140	689,507.06	702,197.86	994	**Freeze Taxable**	(-)	134,709,140
Tax Rate	0.8000000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	32,620	17,620	13,990	3,630	1			
Total	32,620	17,620	13,990	3,630	1	**Transfer Adjustment**	(-)	3,630

Freeze Adjusted Taxable = 720,276,295

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
6,451,717.42 = 720,276,295 * (0.8000000 / 100) + 689,507.06

Certified Estimate of Market Value:	1,117,325,920
Certified Estimate of Taxable Value:	854,989,065

Tif Zone Code	Tax Increment Loss
TIRZ1PL	14,055,639
TIRZ1PL	14,055,639

Tax Increment Finance Value:	14,055,639
Tax Increment Finance Levy:	112,445.11

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	684	0	21,686,220	21,686,220
145D	3	0	95,540	95,540
145D1	13	0	798,400	798,400
145F	9	0	386,000	386,000
CH	3	310,472	0	310,472
DP	46	0	0	0
DPS	1	0	0	0
DV1	32	0	342,000	342,000
DV2	8	0	58,500	58,500
DV3	11	0	114,000	114,000
DV4	46	0	312,000	312,000
DV4S	3	0	24,000	24,000
DVHS	42	0	8,112,585	8,112,585
DVHSS	4	0	585,649	585,649
EX-XA	1	0	2,398,150	2,398,150
EX-XD	1	0	13,000	13,000
EX-XG	6	0	5,082,388	5,082,388
EX-XI	1	0	4,198,060	4,198,060
EX-XN	7	0	204,600	204,600
EX-XU	15	0	575,938	575,938
EX-XV	235	0	117,492,676	117,492,676
HS	2,273	40,967,812	0	40,967,812
OV65	944	8,918,232	0	8,918,232
OV65S	50	473,334	0	473,334
PC	2	159,462	0	159,462
SO	13	23,660	0	23,660
	Totals	**50,852,972**	**162,479,706**	**213,332,678**

Land		Value			
Homesite:		407,820			
Non Homesite:		2,491,360			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	2,899,180

Improvement		Value			
Homesite:		3,775,290			
Non Homesite:		7,732,731	Total Improvements	(+)	11,508,021

Non Real	Count	Value			
Personal Property:	5	1,067,710			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	1,067,710
			Market Value	=	15,474,911

Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	15,474,911
Productivity Loss:	0	0			
			Homestead Cap	(-)	68,389
			23.231 Cap	(-)	747,459
			Assessed Value	=	14,659,063
			Total Exemptions Amount (Breakdown on Next Page)	(-)	854,316
			Net Taxable	=	13,804,747

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	121,430	109,287	413.47	413.47	1			
OV65	994,189	851,827	5,409.16	5,409.16	4			
Total	1,115,619	961,114	5,822.63	5,822.63	5	Freeze Taxable	(-)	961,114
Tax Rate	0.8000000							

Freeze Adjusted Taxable = 12,843,633

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
108,571.69 = 12,843,633 * (0.8000000 / 100) + 5,822.63

Certified Estimate of Market Value:	13,352,588
Certified Estimate of Taxable Value:	12,426,562

Tif Zone Code	Tax Increment Loss
TIRZ1PL	431,121
TIRZ1PL	431,121

Tax Increment Finance Value:	431,121
Tax Increment Finance Levy:	3,448.97

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	5	0	481,830	481,830
DP	1	0	0	0
HS	15	332,486	0	332,486
OV65	4	40,000	0	40,000
	Totals	**372,486**	**481,830**	**854,316**

Land		Value			
Homesite:		61,667,663			
Non Homesite:		94,401,049			
Ag Market:		18,736,250			
Timber Market:		0	Total Land	(+)	174,804,962
Improvement		**Value**			
Homesite:		486,909,899			
Non Homesite:		345,237,170	Total Improvements	(+)	832,147,069
Non Real	**Count**	**Value**			
Personal Property:	724	125,848,800			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	125,848,800
			Market Value	=	1,132,800,831
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	18,494,090	242,160			
Ag Use:	953,799	9,610	Productivity Loss	(-)	17,540,291
Timber Use:	0	0	Appraised Value	=	1,115,260,540
Productivity Loss:	17,540,291	232,550			
			Homestead Cap	(-)	14,570,877
			23.231 Cap	(-)	17,708,857
			Assessed Value	=	1,082,980,806
			Total Exemptions Amount (Breakdown on Next Page)	(-)	214,186,994
			Net Taxable	=	868,793,812

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	4,886,396	3,944,571	21,262.63	22,928.04	46			
DPS	34,101	12,503	100.02	217.42	1			
OV65	162,910,091	131,713,180	673,967.04	684,875.03	952			
Total	167,830,588	135,670,254	695,329.69	708,020.49	999	Freeze Taxable	(-)	135,670,254
Tax Rate	0.8000000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	32,620	17,620	13,990	3,630	1			
Total	32,620	17,620	13,990	3,630	1	Transfer Adjustment	(-)	3,630

Freeze Adjusted Taxable = 733,119,928

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
6,560,289.11 = 733,119,928 * (0.8000000 / 100) + 695,329.69

Certified Estimate of Market Value:	1,130,678,508
Certified Estimate of Taxable Value:	867,415,627

Tif Zone Code	Tax Increment Loss
TIRZ1PL	14,486,760
TIRZ1PL	14,486,760

Tax Increment Finance Value:	14,486,760
Tax Increment Finance Levy:	115,894.08

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	689	0	22,168,050	22,168,050
145D	3	0	95,540	95,540
145D1	13	0	798,400	798,400
145F	9	0	386,000	386,000
CH	3	310,472	0	310,472
DP	47	0	0	0
DPS	1	0	0	0
DV1	32	0	342,000	342,000
DV2	8	0	58,500	58,500
DV3	11	0	114,000	114,000
DV4	46	0	312,000	312,000
DV4S	3	0	24,000	24,000
DVHS	42	0	8,112,585	8,112,585
DVHSS	4	0	585,649	585,649
EX-XA	1	0	2,398,150	2,398,150
EX-XD	1	0	13,000	13,000
EX-XG	6	0	5,082,388	5,082,388
EX-XI	1	0	4,198,060	4,198,060
EX-XN	7	0	204,600	204,600
EX-XU	15	0	575,938	575,938
EX-XV	235	0	117,492,676	117,492,676
HS	2,288	41,300,298	0	41,300,298
OV65	948	8,958,232	0	8,958,232
OV65S	50	473,334	0	473,334
PC	2	159,462	0	159,462
SO	13	23,660	0	23,660
	Totals	**51,225,458**	**162,961,536**	**214,186,994**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,706	945.8228	$5,949,890	$562,234,200	$487,537,482
B	MULTIFAMILY RESIDENCE	135	42.2046	$589,020	$41,565,061	$41,260,418
C1	VACANT LOTS AND LAND TRACTS	548	522.2211	$0	$19,881,942	$19,099,270
D1	QUALIFIED OPEN-SPACE LAND	69	2,560.7124	$0	$18,494,090	$953,309
E	RURAL LAND, NON QUALIFIED OPE	23	120.4969	$0	$2,524,510	$2,435,034
F1	COMMERCIAL REAL PROPERTY	478	373.8079	$6,179,430	$205,895,773	$190,654,249
F2	INDUSTRIAL AND MANUFACTURIN	2	2.9730	$0	$6,242,590	$6,242,590
J2	GAS DISTRIBUTION SYSTEM	4	0.1921	$0	$2,402,230	$2,275,966
J3	ELECTRIC COMPANY (INCLUDING C	2	1.5000	$0	$12,930,210	$12,805,210
J4	TELEPHONE COMPANY (INCLUDI	6	0.2865	$0	$1,451,930	$1,226,980
J5	RAILROAD	4	1.6565	$0	$2,107,020	$1,982,020
J6	PIPELINE COMPANY	1		$0	$1,360	$0
J7	CABLE TELEVISION COMPANY	2		$0	$248,250	$123,250
L1	COMMERCIAL PERSONAL PROPE	645		$0	$66,481,340	$47,438,737
L2	INDUSTRIAL AND MANUFACTURIN	48		$0	$29,258,260	$26,513,710
M1	TANGIBLE OTHER PERSONAL, MOB	288		$60,490	$3,406,540	$3,061,329
O	RESIDENTIAL INVENTORY	35	26.4298	$79,120	$1,747,590	$1,747,590
S	SPECIAL INVENTORY TAX	13		$0	$10,177,740	$9,631,921
X	TOTALLY EXEMPT PROPERTY	263	908.2277	$4,118,570	$130,275,284	$0
		Totals	5,506.5313	$16,976,520	$1,117,325,920	$854,989,065

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	31	7.8488	$110,190	$5,081,736	$4,634,831
B	MULTIFAMILY RESIDENCE	8	1.8063	$0	$1,438,730	$1,377,005
C1	VACANT LOTS AND LAND TRACTS	27	26.2659	$0	$1,027,600	$1,013,609
E	RURAL LAND, NON QUALIFIED OPE	1	2.8800	$0	$49,740	$49,740
F1	COMMERCIAL REAL PROPERTY	30	16.7373	$78,870	$6,809,395	$6,143,682
L1	COMMERCIAL PERSONAL PROPE	5		$0	$1,067,710	$585,880
		Totals	55.5383	$189,060	$15,474,911	$13,804,747

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,737	953.6716	$6,060,080	$567,315,936	$492,172,313
B	MULTIFAMILY RESIDENCE	143	44.0109	$589,020	$43,003,791	$42,637,423
C1	VACANT LOTS AND LAND TRACTS	575	548.4870	$0	$20,909,542	$20,112,879
D1	QUALIFIED OPEN-SPACE LAND	69	2,560.7124	$0	$18,494,090	$953,309
E	RURAL LAND, NON QUALIFIED OPE	24	123.3769	$0	$2,574,250	$2,484,774
F1	COMMERCIAL REAL PROPERTY	508	390.5452	$6,258,300	$212,705,168	$196,797,931
F2	INDUSTRIAL AND MANUFACTURIN	2	2.9730	$0	$6,242,590	$6,242,590
J2	GAS DISTRIBUTION SYSTEM	4	0.1921	$0	$2,402,230	$2,275,966
J3	ELECTRIC COMPANY (INCLUDING C	2	1.5000	$0	$12,930,210	$12,805,210
J4	TELEPHONE COMPANY (INCLUDI	6	0.2865	$0	$1,451,930	$1,226,980
J5	RAILROAD	4	1.6565	$0	$2,107,020	$1,982,020
J6	PIPELINE COMPANY	1		$0	$1,360	$0
J7	CABLE TELEVISION COMPANY	2		$0	$248,250	$123,250
L1	COMMERCIAL PERSONAL PROPE	650		$0	$67,549,050	$48,024,617
L2	INDUSTRIAL AND MANUFACTURIN	48		$0	$29,258,260	$26,513,710
M1	TANGIBLE OTHER PERSONAL, MOB	288		$60,490	$3,406,540	$3,061,329
O	RESIDENTIAL INVENTORY	35	26.4298	$79,120	$1,747,590	$1,747,590
S	SPECIAL INVENTORY TAX	13		$0	$10,177,740	$9,631,921
X	TOTALLY EXEMPT PROPERTY	263	908.2277	$4,118,570	$130,275,284	$0
		Totals	5,562.0696	$17,165,580	$1,132,800,831	$868,793,812

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	3,216	861.4860	$5,882,310	$550,318,795	$476,922,662
A2	MOBILE HOME WITH LAND	432	56.6430	$39,850	$9,518,125	$8,413,921
A3	BUILDING WITH LAND	117	27.6093	$27,730	$2,355,370	$2,162,922
A4	HOUSE ON LEASED LAND	1		$0	$2,760	$2,760
A7	BULKHEADS	3	0.0845	$0	$39,150	$35,217
B1	MULTIFAMILY RESIDENCE	38	19.8414	$0	$26,476,671	$26,394,258
B2	DUPLEX RESIDENCE	62	13.4200	$452,930	$8,999,620	$8,923,470
B3	TRIPLEX RESIDENCE	11	2.7027	$136,090	$1,428,420	$1,377,640
B4	QUADPLEX RESIDENCE	24	6.2405	$0	$4,660,350	$4,565,050
C1	VACANT LOTS & TRACTS	548	522.2211	$0	$19,881,942	$19,099,270
D1	QUALIFIED AG LAND	69	2,560.7124	$0	$18,494,090	$953,309
E1	FARM & RANCH SINGLE FAMILY	5	8.2499	$0	$755,610	$666,134
E4	VACANT RURAL LAND	18	112.2470	$0	$1,768,900	$1,768,900
F1	COMMERCIAL REAL PROPERTY	478	373.8079	$6,179,430	$205,895,773	$190,654,249
F2	INDUSTRIAL REAL PROPERTY	1	2.9730	$0	$568,640	$568,640
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		$0	$5,673,950	$5,673,950
J2	GAS DISTRIBUTION SYSTEM	4	0.1921	$0	$2,402,230	$2,275,966
J3	ELECTRIC COMPANY (INCLUDING CC	2	1.5000	$0	$12,930,210	$12,805,210
J4	TELEPHONE COMPANY (INCLUDING (	5	0.2865	$0	$1,451,260	$1,226,980
J4A	TELEPHONE - OTHER PROP	1		$0	$670	$0
J5	RAILROAD	4	1.6565	$0	$2,107,020	$1,982,020
J6	PIPELINE COMPANY	1		$0	$1,360	$0
J7	CABLE TELEVISION COMPANY	2		$0	$248,250	$123,250
L1	COMMERICAL PERSONAL PROPERT	645		$0	$66,481,340	$47,438,737
L2	INDUSTRIAL PERSONAL PROPERTY	2		$0	$141,700	$14,000
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	1		$0	$215,110	$97,710
L2C	INDUSTRIAL - INVENTORY & MATERI	3		$0	$5,998,640	$5,748,640
L2D	INDUSTRIAL - TRAILERS	2		$0	$213,230	$213,230
L2G	INDUSTRIAL - MACHINERY & EQUIPM	10		$0	$17,412,870	$16,565,970
L2H	INDUSTRIAL - LEASED EQUIPMENT	1		$0	$20	$0
L2J	INDUSTRIAL - FURNITURE & FIXTUR	6		$0	$69,770	$58,420
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	5		$0	$3,140,680	$2,996,690
L2P	INDUSTRIAL - RADIO TOWERS	8		$0	$524,580	$37,130
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	10		$0	$1,541,660	$781,920
M1	MOBILE HOMES/TANGIBLE OTHER P	288		$60,490	$3,406,540	$3,061,329
O1	RESIDENTIAL INVENTORY	35	26.4298	$79,120	$1,747,590	$1,747,590
S	SPECIAL INVENTORY TAX	13		$0	$10,177,740	$9,631,921
X	TOTALLY EXEMPTED PROPERTY	263	908.2277	$4,118,570	$130,275,284	$0
		Totals	5,506.5313	$16,976,520	$1,117,325,920	$854,989,065

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	26	6.4370	$110,190	$4,968,236	$4,526,781
A2	MOBILE HOME WITH LAND	5	1.4118	$0	$113,500	$108,050
B1	MULTIFAMILY RESIDENCE	2	0.4559	$0	$230,950	$230,950
B2	DUPLEX RESIDENCE	2	0.6141	$0	$288,880	$288,880
B4	QUADPLEX RESIDENCE	4	0.7363	$0	$918,900	$857,175
C1	VACANT LOTS & TRACTS	27	26.2659	$0	$1,027,600	$1,013,609
E4	VACANT RURAL LAND	1	2.8800	$0	$49,740	$49,740
F1	COMMERCIAL REAL PROPERTY	30	16.7373	$78,870	$6,809,395	$6,143,682
L1	COMMERICAL PERSONAL PROPERT	5		$0	$1,067,710	$585,880
		Totals	55.5383	$189,060	$15,474,911	$13,804,747

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	3,242	867.9230	$5,992,500	$555,287,031	$481,449,443
A2	MOBILE HOME WITH LAND	437	58.0548	$39,850	$9,631,625	$8,521,971
A3	BUILDING WITH LAND	117	27.6093	$27,730	$2,355,370	$2,162,922
A4	HOUSE ON LEASED LAND	1		$0	$2,760	$2,760
A7	BULKHEADS	3	0.0845	$0	$39,150	$35,217
B1	MULTIFAMILY RESIDENCE	40	20.2973	$0	$26,707,621	$26,625,208
B2	DUPLEX RESIDENCE	64	14.0341	$452,930	$9,288,500	$9,212,350
B3	TRIPLEX RESIDENCE	11	2.7027	$136,090	$1,428,420	$1,377,640
B4	QUADPLEX RESIDENCE	28	6.9768	$0	$5,579,250	$5,422,225
C1	VACANT LOTS & TRACTS	575	548.4870	$0	$20,909,542	$20,112,879
D1	QUALIFIED AG LAND	69	2,560.7124	$0	$18,494,090	$953,309
E1	FARM & RANCH SINGLE FAMILY	5	8.2499	$0	$755,610	$666,134
E4	VACANT RURAL LAND	19	115.1270	$0	$1,818,640	$1,818,640
F1	COMMERCIAL REAL PROPERTY	508	390.5452	$6,258,300	$212,705,168	$196,797,931
F2	INDUSTRIAL REAL PROPERTY	1	2.9730	$0	$568,640	$568,640
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		$0	$5,673,950	$5,673,950
J2	GAS DISTRIBUTION SYSTEM	4	0.1921	$0	$2,402,230	$2,275,966
J3	ELECTRIC COMPANY (INCLUDING CC	2	1.5000	$0	$12,930,210	$12,805,210
J4	TELEPHONE COMPANY (INCLUDING (	5	0.2865	$0	$1,451,260	$1,226,980
J4A	TELEPHONE - OTHER PROP	1		$0	$670	$0
J5	RAILROAD	4	1.6565	$0	$2,107,020	$1,982,020
J6	PIPELINE COMPANY	1		$0	$1,360	$0
J7	CABLE TELEVISION COMPANY	2		$0	$248,250	$123,250
L1	COMMERICAL PERSONAL PROPERT	650		$0	$67,549,050	$48,024,617
L2	INDUSTRIAL PERSONAL PROPERTY	2		$0	$141,700	$14,000
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	1		$0	$215,110	$97,710
L2C	INDUSTRIAL - INVENTORY & MATERI	3		$0	$5,998,640	$5,748,640
L2D	INDUSTRIAL - TRAILERS	2		$0	$213,230	$213,230
L2G	INDUSTRIAL - MACHINERY & EQUIPM	10		$0	$17,412,870	$16,565,970
L2H	INDUSTRIAL - LEASED EQUIPMENT	1		$0	$20	$0
L2J	INDUSTRIAL - FURNITURE & FIXTUR	6		$0	$69,770	$58,420
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	5		$0	$3,140,680	$2,996,690
L2P	INDUSTRIAL - RADIO TOWERS	8		$0	$524,580	$37,130
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	10		$0	$1,541,660	$781,920
M1	MOBILE HOMES/TANGIBLE OTHER P	288		$60,490	$3,406,540	$3,061,329
O1	RESIDENTIAL INVENTORY	35	26.4298	$79,120	$1,747,590	$1,747,590
S	SPECIAL INVENTORY TAX	13		$0	$10,177,740	$9,631,921
X	TOTALLY EXEMPTED PROPERTY	263	908.2277	$4,118,570	$130,275,284	$0
		Totals	5,562.0696	$17,165,580	$1,132,800,831	$868,793,812

P & A totals only

2026 CERTIFIED TOTALS

C04 - CITY OF PORT LAVACA
Grand Totals

Property Count: 60 | 8/4/2026 10:47:04AM

Land		Value			
Homesite:		0			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	0

Improvement		Value			
Homesite:		0			
Non Homesite:		5,673,950	Total Improvements	(+)	5,673,950

Non Real	Count	Value			
Personal Property:	59	47,775,710			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	47,775,710
			Market Value	=	53,449,660

Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	53,449,660
Productivity Loss:	0	0			
			Homestead Cap	(-)	0
			23.231 Cap	(-)	0
			Assessed Value	=	53,449,660
			Total Exemptions Amount (Breakdown on Next Page)	(-)	3,343,160
			Net Taxable	=	50,106,500

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
400,852.00 = 50,106,500 * (0.800000 / 100)

Certified Estimate of Market Value:	53,449,660
Certified Estimate of Taxable Value:	50,106,500

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	37	0	2,616,830	2,616,830
145D	1	0	20	20
145D1	11	0	726,310	726,310
	Totals	**0**	**3,343,160**	**3,343,160**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
F2	INDUSTRIAL AND MANUFACTURIN	1		$0	$5,673,950	$5,673,950
J2	GAS DISTRIBUTION SYSTEM	2		$0	$2,380,980	$2,255,980
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$12,884,470	$12,759,470
J4	TELEPHONE COMPANY (INCLUDI	5		$0	$1,068,820	$843,870
J5	RAILROAD	2		$0	$2,075,270	$1,950,270
J6	PIPELINE COMPANY	1		$0	$1,360	$0
J7	CABLE TELEVISION COMPANY	2		$0	$248,250	$123,250
L2	INDUSTRIAL AND MANUFACTURIN	46		$0	$29,116,560	$26,499,710
		Totals	0.0000	$0	$53,449,660	$50,106,500

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
F2A	REAL - INDUSTRIAL IMPS ON LEASE	1		$0	$5,673,950	$5,673,950
J2	GAS DISTRIBUTION SYSTEM	2		$0	$2,380,980	$2,255,980
J3	ELECTRIC COMPANY (INCLUDING CC	1		$0	$12,884,470	$12,759,470
J4	TELEPHONE COMPANY (INCLUDING (	4		$0	$1,068,150	$843,870
J4A	TELEPHONE - OTHER PROP	1		$0	$670	$0
J5	RAILROAD	2		$0	$2,075,270	$1,950,270
J6	PIPELINE COMPANY	1		$0	$1,360	$0
J7	CABLE TELEVISION COMPANY	2		$0	$248,250	$123,250
L2A	INDUSTRIAL - VEHICLES, 1 TON & OV	1		$0	$215,110	$97,710
L2C	INDUSTRIAL - INVENTORY & MATERI	3		$0	$5,998,640	$5,748,640
L2D	INDUSTRIAL - TRAILERS	2		$0	$213,230	$213,230
L2G	INDUSTRIAL - MACHINERY & EQUIPM	10		$0	$17,412,870	$16,565,970
L2H	INDUSTRIAL - LEASED EQUIPMENT	1		$0	$20	$0
L2J	INDUSTRIAL - FURNITURE & FIXTUR	6		$0	$69,770	$58,420
L2M	INDUSTRIAL - VEHICLES, TO 1 TON	5		$0	$3,140,680	$2,996,690
L2P	INDUSTRIAL - RADIO TOWERS	8		$0	$524,580	$37,130
L2Q	INDUSTRIAL - RADIO TOWER EQUIP	10		$0	$1,541,660	$781,920
		Totals	0.0000	$0	$53,449,660	$50,106,500

New Value

TOTAL NEW VALUE MARKET:	$0
TOTAL NEW VALUE TAXABLE:	$0

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount

PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS $0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS $0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable

Median Homestead Value

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

New Value

TOTAL NEW VALUE MARKET:	$17,165,580
TOTAL NEW VALUE TAXABLE:	$12,742,679

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	1	2025 Market Value	$0
EX-XV	Other Exemptions (including public property, r	1	2025 Market Value	$30,920
	ABSOLUTE EXEMPTIONS VALUE LOSS			**$30,920**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	652	$19,551,220
145D	11.145 (d) Multiple Situs, Leases	2	$95,520
145D1	11.145 (d-1) Multiple Situs, Consignment	2	$72,090
145F	11.145 (f) Single Situs, Related Business Entity	9	$386,000
DV1	Disabled Veterans 10% - 29%	3	$29,000
DV3	Disabled Veterans 50% - 69%	1	$10,000
DV4	Disabled Veterans 70% - 100%	7	$48,000
DVHS	Disabled Veteran Homestead	1	$61,438
HS	HOMESTEAD	11	$253,024
OV65	OVER 65	41	$400,450
	PARTIAL EXEMPTIONS VALUE LOSS	**729**	**$20,906,742**
		NEW EXEMPTIONS VALUE LOSS	**$20,937,662**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$20,937,662**

New Ag / Timber Exemptions

2025 Market Value	$229,638	Count: 1
2026 Ag/Timber Use	$7,420	
NEW AG / TIMBER VALUE LOSS	**$222,218**	

New Annexations

New Deannexations

Count	Market Value	Taxable Value
1	$12,100	$12,100

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,234	$187,666	$24,910	$162,756

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,232	$187,498	$24,899	$162,599

<u>See attached spreadsheet</u>

*** 20,906,742**	**+**	**3,343,160**	**=**	**24,248,902**
CCAD		**P&A**		**Total**

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,234	$168,905	$19,847	$149,058

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
2,232	$168,805	$19,847	$148,958

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
99	$15,474,911	$12,426,562

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

City of Port Lavaca
Pritchard Abbott Partial Exmeption Value Loss not Included in Assumption Totals or Detail List

prop_id	.mpt_type_	state_amt	entity_id
37076	145D1	124,500	12
37100	145B	41,630	12
38412	145D1	125,000	12
38664	145D1	125,000	12
50367	145D1	125,000	12
57046	145B	55,650	12
57050	145B	54,670	12
58740	145B	125,000	12
58744	145B	89,660	12
58746	145B	39,800	12
65226	145D	20	12
66885	145B	48,920	12
76980	145B	82,260	12
81959	145D1	125,000	12
83798	145B	125,000	12
83808	145B	71,550	12
86596	145B	125,000	12
89027	145D1	500	12
89065	145B	23,720	12
89085	145D1	1,360	12
89113	145B	69,350	12
89645	145B	72,480	12
89670	145B	125,000	12
89676	145B	125,000	12
90720	145D1	330	12
90723	145B	125,000	12
91391	145B	125,000	12
92813	145B	42,890	12
93600	145D1	97,320	12
93666	145B	50,230	12
93691	145B	870	12
93693	145B	125,000	12
94308	145B	69,700	12
94406	145B	125,000	12
94433	145B	3,880	12
94434	145B	125,000	12
95192	145D1	670	12
95240	145B	900	12
95248	145D1	1,630	12
95257	145B	48,250	12
95344	145B	125,000	12
95349	145B	125,000	12
96173	145B	5,760	12
96174	145B	1,840	12
96175	145B	117,400	12
96177	145B	2,530	12
96178	145B	4,040	12

City of Port Lavaca

Pritchard Abbott Partial Exmeption Value Loss not Included in Assumption Totals or Detail List

96179	145B	118,430	12
96193	145B	420	12
		3,343,160	

Refund Paid Totals Report

Date Range: 7/1/2025 - 6/30/2026

Year	M&O Tax	I&S Tax	Total Tax	P&I M&O	P&I I&S	Attorney	Discount	Overage	Total
Entity Code C04									
2022	390.49	34.05	424.54	0.00	0.00	0.00	0.00	0.00	424.54
2023	5,896.53	692.93	6,589.46	13.35	1.57	2.56	0.00	0.00	6,606.94
2024	7,037.35	1,311.84	8,349.19	60.53	11.29	0.00	0.00	0.00	8,421.01
2025	~~10,296.58~~	~~1,502.19~~	~~11,798.77~~	~~77.90~~	~~11.31~~	~~0.00~~	~~0.00~~	~~0.00~~	~~11,887.98~~
Total For C04	23,620.95	3,541.01	27,161.96	151.78	24.17	2.56	0.00	0.00	27,340.47
Grand Totals	23,620.95	3,541.01	27,161.96	151.78	24.17	2.56	0.00	0.00	27,340.47

Line 16

Total

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   424.54 +
 6,606.94 +
 8,421.01 +
15,452.49 *
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Line 32a

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   390.49 +
 5,896.53 +
 7,037.35 +
    13.35 +
    60.53 +
13,398.25 *
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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

Certification of 2026 Anticipated Collection Debt Rate & Excess Funds for the *City of Port Lavaca*

In compliance with Section 26.04(b) of the Texas Property Tax Code, I, Paul Spaeth, Chief Appraiser for the Calhoun County Appraisal District, do hereby certify that the anticipated collection debt rate for 2026, which includes collections of current and prior year's taxes, including penalty and interest, for the ***City of Port Lavaca*** is

98.00 %.

and excess funds in the amount of

$90,482

Paul Spaeth
Chief Appraiser

Date July 24, 2026

PS:tb

Port O'Connor

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ ______ /$100
42.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 1,569,675 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 500,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 270,324 **E. Adjusted debt.** Subtract B, C and D from A.	$ 799,351
43.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [29]	$ 89,584
44.	**Adjusted current year debt.** Subtract Line 43 from Line 42E.	$ 709,767
45.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [30] .... 96.50 % **B.** Enter the prior year actual collection rate. .... 96.78 % **C.** Enter the 2023 actual collection rate. .... 96.28 % **D.** Enter the 2022 actual collection rate. .... **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the low[est] collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in t[he] prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31] 2025 Debt →	96.50 %
46.	**Current year debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 735,509
47.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 725,722,442
48.	**Current year debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.1013 /$100
49.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 41 and 48.	$ 0.9378 /$100
D49.	***Disaster Line 49 (D49):* Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ______ /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Tax Collections Activity Report - Current/Delinquent

7/24/2026 1:01:38PM

Report Criteria

Entity: C04 (CITY OF PORT LAVACA)
Year: ALL
Date Range: 07/01/2025 to 06/30/2026
Batch(es): ALL

Entity CITY OF PORT LAVACA

Current Year	M&O	I&S
Taxes	5,410,348.07	784,402.00
Discounts	0.00	0.00
Penalty	32,571.41	4,722.35
Interest	10,629.55	1,541.06
Total Collected	5,453,549.03	790,665.41
Total Collected	6,244,214.44	
Refunds Paid		
Taxes	10,296.58	1,502.19
Penalty	66.48	9.65
Interest	11.42	1.66
Total Refunded:	10,374.48	1,513.50
Total Refunded:	11,887.98	
Taxes	5,400,051.49	782,899.81
Penalty	32,504.93	4,712.70
Interest	10,618.13	1,539.40
Total Disbursed:	5,443,174.55	789,151.91
Total Disbursed:	6,232,326.46	

Delinquent Years	M&O	I&S
Taxes	190,073.57	30,375.54
Discounts	0.00	0.00
Penalty	20,789.70	3,291.22
Interest	44,445.79	5,224.43
Total Collected	255,309.06	38,891.19
Total Collected	294,200.25	
Refunds Paid		
Taxes	13,324.37	2,038.82
Penalty	55.58	9.60
Interest	18.30	3.26
Total Refunded:	13,398.25	2,051.68
Total Refunded:	15,449.93	
Taxes	176,749.20	28,336.72
Penalty	20,734.12	3,281.62
Interest	44,427.49	5,221.17
Total Disbursed:	241,910.81	36,839.51
Total Disbursed:	278,750.32	

All Years	M&O	I&S
Taxes	5,600,421.64	814,777.54
Discounts	0.00	0.00
Penalty	53,361.11	8,013.57
Interest	55,075.34	6,765.49
Total Collected	[illegible]	829,556.60
Total Collected	[illegible].69	
Refunds Paid		
Taxes	[illegible]	3,541.01
Penalty	[illegible]	19.25
Interest	[illegible]	4.92
Total Refunded:	[illegible]	3,565.18
Total Refunded:	[illegible].91	
Taxes	[illegible]	811,236.53
Penalty	[illegible]	7,994.32
Interest	55,045.62	6,760.57
Total Disbursed:	5,685,085.36	825,991.42
Total Disbursed:	6,511,076.78	

I+S Collected

I+S Refunds -

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Current Year	
Total Collected	6,244,214.44
Attorney Fees	1,691.05
Other Fees	0.00
Overpayments	3,331.71
Total Paid	6,249,237.20
Underpayments	1.91
Total Paid	6,249,237.20
Attorney Fees	1,691.05
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	1,691.05

Delinquent Years	
Total Collected	294,200.25
Attorney Fees	53,390.31
Other Fees	0.00
Overpayments	7.56
Total Paid	347,598.12
Underpayments	0.02
Total Paid	347,598.12
Attorney Fees	53,390.31
Refunds Paid - Attorney Fees	2.56
Attorney Fee Disbursement Amount	53,387.75

All Years	
Total Collected	6,538,414.69
Attorney Fees	55,081.36
Other Fees	0.00
Overpayments	3,339.27
Total Paid	6,596,835.32
Underpayments	1.93
Total Paid	6,596,835.32
Attorney Fees	
Refunds Paid - Attorney Fees	
Attorney Fee Disbursement Amount	

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Year to Date Recap Report 07/01/2025-06/30/2026

7/24/2026 1:00:39PM

Totals for Entity: C04 CITY OF PORT LAVACA

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
2020	4,550,879.43	70,790.81	4,621,670.24	4,597,589.11	2.29	0.00	4,597,591.40	40,564.45	34,013.02	33,755.30	51.94	4,705,973.82	24,078.84	99.48	116
2021	4,726,568.66	159,821.16	4,886,389.82	4,863,078.18	2.22	0.00	4,863,080.40	41,581.57	31,084.18	38,027.67	13,242.61	4,987,014.21	23,309.42	99.52	137
2022	5,080,947.08	28,744.08	5,109,691.16	5,066,704.00	4.39	0.00	5,066,708.39	54,358.38	33,401.25	62,895.35	6,975.05	5,224,334.03	42,982.77	99.16	198
2023	5,760,674.07	-64,014.82	5,696,659.25	5,633,713.62	3.97	0.00	5,633,717.59	49,626.33	24,755.62	31,819.90	4,156.66	5,744,072.13	62,941.66	98.90	216
2024	6,088,413.16	-3,091.92	6,085,321.24	5,995,750.97	2.35	0.00	5,995,753.32	50,153.94	23,392.52	34,140.78	443.34	6,103,881.55	89,567.92	98.53	290
2025	6,384,471.26	76,736.69	6,461,207.95	6,182,951.30	1.91	0.00	6,182,953.21	37,217.63	12,157.53	1,691.05	3,331.71	6,237,349.22	278,254.74	95.69	614
Total for all Delinquent Years:															
	90,681,066.02	-59,677.88	90,621,388.14	90,229,327.95	61.25	0.00	90,229,389.20	1,036,249.93	1,094,482.00	921,868.92	154,416.48	93,436,345.28	391,998.94		1,835
Totals for All Years:															
	97,065,537.28	17,058.81	97,082,596.09	96,412,279.25	63.16	0.00	96,412,342.41	1,073,467.56	1,106,639.53	923,559.97	157,748.19	99,673,694.50	670,253.68		2,449
Refund Paid:															
				-239,391.09		0.00		-1,333.01	-700.85	-583.56	-6.84	-242,015.35			

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Rate

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

07/01/2025-06/30/2026

7/24/2026 1:00:39PM

Totals for Entity: C04 CITY OF PORT LAVACA

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1952	12.00	-12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1953	20.25	-20.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1954	33.75	-33.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1955	39.38	-39.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1956	55.13	-55.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1957	45.45	-45.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1958	45.45	-45.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1959	87.71	-76.17	11.54	11.54	0.00	0.00	11.54	1.14	46.52	5.49	0.00	64.69	0.00	100.00	0
1960	103.98	-103.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1961	90.54	-90.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1962	87.89	-87.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1963	95.26	-86.72	8.54	8.54	0.00	0.00	8.54	0.68	25.56	5.22	0.00	40.00	0.00	100.00	0
1964	134.23	-134.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1965	134.23	-134.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1966	188.17	-177.73	10.44	10.44	0.00	0.00	10.44	0.84	22.38	5.05	0.00	38.71	0.00	100.00	0
1967	214.01	-188.17	25.84	25.84	0.00	0.00	25.84	3.07	138.77	21.69	0.00	189.37	0.00	100.00	0
1968	296.51	-207.88	88.63	88.63	0.00	0.00	88.63	8.07	281.21	53.57	0.00	431.48	0.00	100.00	0
1969	249.38	-193.27	56.11	56.11	0.00	0.00	56.11	6.74	269.55	46.84	0.00	379.24	0.00	100.00	0
1970	248.85	-193.13	55.72	55.72	0.00	0.00	55.72	6.68	260.04	45.53	0.00	367.97	0.00	100.00	0
1971	376.14	-210.99	165.15	165.15	0.00	0.00	165.15	16.73	572.27	92.17	0.00	846.32	0.00	100.00	0
1972	427.03	-225.05	201.98	201.98	0.00	0.00	201.98	24.25	1,034.99	163.59	0.00	1,424.81	0.00	100.00	0
1973	450.93	-248.95	201.98	186.72	0.00	0.00	186.72	22.40	941.57	148.92	0.00	1,299.61	15.26	92.44	1
1974	468.40	-228.78	239.62	213.98	0.00	0.00	213.98	25.68	1,018.45	166.37	0.00	1,424.48	25.64	89.30	1
1975	432.50	-225.02	207.48	207.48	0.00	0.00	207.48	20.97	632.82	106.85	0.00	968.12	0.00	100.00	0
1976	719.08	-438.01	281.07	281.07	0.00	0.00	281.07	28.66	1,116.07	204.65	0.00	1,630.45	0.00	100.00	0
1977	731.45	-463.59	267.86	267.86	0.00	0.00	267.86	27.89	1,098.22	209.09	0.00	1,603.06	0.00	100.00	0
1978	1,015.02	-423.91	591.11	591.11	0.00	0.00	591.11	60.76	2,006.37	323.28	0.00	2,981.52	0.00	100.00	0
1979	663.41	-326.97	336.44	336.44	0.00	0.00	336.44	35.16	1,139.64	198.61	0.00	1,709.85	0.00	100.00	0
1980	894.94	-314.14	580.80	580.80	0.00	0.00	580.80	60.93	1,919.25	308.59	0.00	2,869.57	0.00	100.00	0
1981	774.09	-348.60	425.49	392.04	0.00	0.00	392.04	47.05	1,346.11	233.57	0.00	2,018.77	33.45	92.14	1
1982	1,098.55	-465.48	633.07	562.68	0.00	0.00	562.68	67.51	1,671.26	287.86	0.00	2,589.31	70.39	88.88	3
1983	1,249.87	-499.21	750.66	608.44	0.02	0.00	608.46	73.02	1,597.03	314.12	0.00	2,592.61	142.20	81.05	2
1984	2,725.47	-1,342.31	1,383.16	1,087.03	0.00	0.00	1,087.03	130.37	2,378.13	519.01	0.02	4,114.56	296.13	78.59	3
1985	13,948.51	-11,948.32	2,000.19	1,698.77	0.00	0.00	1,698.77	203.83	4,348.92	890.01	0.00	7,141.53	301.42	84.93	3

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report 07/01/2025-06/30/2026

7/24/2026 1:00:39PM

Totals for Entity: C04 CITY OF PORT LAVACA

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1986	9,619.95	-7,823.88	1,796.07	1,614.64	0.00	0.00	1,614.64	193.76	3,848.35	810.35	0.00	6,467.10	181.43	89.90	3
1987	21,056.51	-18,146.45	2,910.06	2,537.73	0.00	0.00	2,537.73	304.54	5,271.50	1,169.00	0.02	9,282.79	372.33	87.21	4
1988	13,005.72	-9,089.45	3,916.27	3,392.38	0.00	0.00	3,392.38	407.09	5,930.74	1,389.40	0.00	11,119.61	523.89	86.62	4
1989	9,327.36	-4,937.29	4,390.07	3,885.35	0.00	0.00	3,885.35	466.25	7,204.51	1,619.43	0.00	13,175.54	504.72	88.50	4
1990	10,128.71	-4,667.33	5,461.38	5,110.33	0.00	0.00	5,110.33	613.19	8,648.66	2,039.97	0.00	16,412.15	351.05	93.57	3
1991	16,258.41	-7,485.34	8,773.07	8,223.78	0.00	0.00	8,223.78	984.90	10,726.78	2,816.24	0.03	22,751.73	549.29	93.74	3
1992	13,969.41	-5,720.15	8,249.26	7,707.11	0.01	0.00	7,707.12	924.06	11,940.16	2,940.29	0.01	23,511.63	542.14	93.43	3
1993	13,296.55	-4,926.00	8,370.55	7,996.71	0.02	0.00	7,996.73	958.73	10,187.50	2,718.27	0.00	21,861.21	373.82	95.53	2
1994	12,055.53	-2,459.61	9,595.92	9,009.76	0.00	0.00	9,009.76	1,078.95	11,572.89	3,101.93	0.01	24,763.54	586.16	93.89	5
1995	12,634.53	-2,762.32	9,872.21	9,239.34	0.00	0.00	9,239.34	1,094.26	9,082.55	2,748.31	0.00	22,164.46	632.87	93.59	4
1996	21,840.40	-3,385.98	18,454.42	17,806.88	0.01	0.00	17,806.89	2,100.14	14,946.06	4,929.59	0.02	39,782.69	647.53	96.49	6
1997	17,677.23	-2,673.71	15,003.52	14,331.22	0.01	0.00	14,331.23	1,662.93	10,325.82	3,640.39	0.04	29,960.40	672.29	95.52	7
1998	32,029.02	-2,862.86	29,166.16	28,336.25	0.01	0.00	28,336.26	3,244.51	15,711.73	6,677.50	0.45	53,970.44	829.90	97.15	8
1999	53,530.93	-446.11	53,084.82	52,355.05	0.02	0.00	52,355.07	6,011.85	21,779.69	11,307.71	0.01	91,454.31	729.75	98.63	7
2000	80,819.71	-133.61	80,686.10	80,063.50	0.01	0.00	80,063.51	9,094.67	24,136.07	15,821.96	0.02	129,116.22	622.59	99.23	7
2001	1,997,578.01	-7,194.75	1,990,383.26	1,989,560.01	3.18	0.00	1,989,563.19	25,000.19	29,343.30	22,640.51	696.97	2,067,240.98	820.07	99.96	7
2002	2,186,081.39	-18,866.43	2,167,214.96	2,166,272.26	2.05	0.00	2,166,274.31	33,904.39	35,452.45	29,133.79	515.95	2,265,278.84	940.65	99.96	7
2003	2,260,395.93	-3,671.88	2,256,724.05	2,254,809.15	1.65	0.00	2,254,810.80	34,206.54	45,887.07	35,233.13	9,220.59	2,379,356.48	1,913.25	99.92	11
2004	2,343,371.66	-15,895.63	2,327,476.03	2,324,773.62	2.53	0.00	2,324,776.15	35,667.25	43,370.38	33,539.08	14,076.89	2,451,427.22	2,699.88	99.88	12
2005	2,552,795.46	-7,841.16	2,544,954.30	2,542,218.93	2.49	0.00	2,542,221.42	36,147.98	38,520.03	29,012.93	2,539.04	2,648,438.91	2,732.88	99.89	16
2006	2,850,289.74	-13,064.39	2,837,225.35	2,834,410.20	1.84	0.00	2,834,412.04	39,206.67	41,344.91	37,725.35	7,681.96	2,960,369.09	2,813.31	99.90	17
2007	2,931,381.55	-8,269.11	2,923,112.44	2,920,375.85	3.00	0.00	2,920,378.85	40,264.04	43,208.85	35,838.08	10,695.24	3,050,382.06	2,733.59	99.91	29
2008	3,199,644.88	-10,391.10	3,189,253.78	3,183,044.30	2.51	0.00	3,183,046.81	47,040.85	45,822.11	42,613.27	248.52	3,318,769.05	6,206.97	99.81	40
2009	3,440,702.27	-51,190.85	3,389,511.42	3,384,591.25	2.27	0.00	3,384,593.52	53,093.83	60,601.11	40,558.13	8,602.46	3,547,446.78	4,917.90	99.85	33
2010	3,574,357.21	-15,289.99	3,559,067.22	3,553,307.86	4.44	0.00	3,553,312.30	45,121.76	41,135.01	31,422.54	17,758.63	3,688,745.80	5,754.92	99.84	37
2011	3,756,498.40	-7,329.20	3,749,169.20	3,743,658.87	1.31	0.00	3,743,660.18	41,213.73	33,308.45	27,605.18	6,604.11	3,852,390.34	5,509.02	99.85	37
2012	3,781,575.06	13,059.86	3,794,634.92	3,788,979.93	2.09	0.00	3,788,982.02	38,220.94	32,708.61	24,404.81	21,834.60	3,906,148.89	5,652.90	99.85	43
2013	3,947,322.65	2,150.84	3,949,473.49	3,941,365.46	3.33	0.00	3,941,368.79	39,373.73	33,746.26	37,234.18	15,507.14	4,067,226.77	8,104.70	99.79	50
2014	4,061,073.45	3,318.72	4,064,392.17	4,055,745.20	2.03	0.00	4,055,747.23	37,549.89	32,468.76	31,990.60	55.75	4,157,810.20	8,644.94	99.79	64
2015	4,060,383.76	-8,147.05	4,052,236.71	4,042,796.97	1.31	0.00	4,042,798.28	43,314.11	34,131.32	34,049.70	1,643.77	4,155,935.87	9,438.43	99.77	59
2016	4,157,868.30	1,007.30	4,158,875.60	4,146,333.97	1.17	0.00	4,146,335.14	44,773.37	36,584.65	35,122.38	670.36	4,263,484.73	12,540.46	99.70	61
2017	4,199,316.83	3,449.42	4,202,766.25	4,187,246.73	0.77	0.00	4,187,247.50	42,415.39	33,084.98	34,387.54	2,225.82	4,299,360.46	15,518.75	99.63	71
2018	4,298,337.68	-2,253.72	4,296,083.96	4,276,508.40	3.00	0.00	4,276,511.40	43,779.23	41,923.47	38,367.41	2,405.66	4,402,984.17	19,572.56	99.54	91
2019	4,509,201.86	-8,353.30	4,500,848.56	4,477,244.71	4.95	0.00	4,477,249.66	49,659.11	50,015.55	52,270.89	6,562.79	4,635,753.05	23,598.90	99.48	109

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Information provided by the City of Port Lavaca

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name	Phone *(area code and number)*
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$
4.	**Prior year total adopted tax rate.**	$ /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ B. **Prior year values resulting from final court decisions:** .... - $ C. **Prior year value loss.** Subtract B from A.[4]	$

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ ______ B. **Prior year disputed value:** .... - $ ______ C. **Prior year undisputed value.** Subtract B from A. [5]	$ ______
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ ______
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ ______
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ ______
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: .... $ ______ B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ ______ C. **Value loss.** Add A and B. [7]	$ ______
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** .... $ ______ B. **Current year productivity or special appraised value:** .... - $ ______ C. **Value loss.** Subtract B from A. [8]	$ ______
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ ______
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ Ø
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ ______
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ ______
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ ______
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ ______

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ ______ **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ ______ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ ______ **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ ______ **E. Total current year value.** Add A and B, then subtract C and D.	$ ______
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ ______ **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ ______ **C. Total value under protest or not certified.** Add A and B.	$ ______
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ ______
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ ______
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ ______
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ ______
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ ______

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100.[25]	$ /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate.[26]	$ /$100

Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$
32.	**Adjusted prior year levy for calculating NNR M&O rate.** A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year........... + $ B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0........ – $ Ø C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0........ +/- $ Ø D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function........ $ E. Add Line 31 to 32D.	$
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]	
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ Ø	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . – $ Ø	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ Ø /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ Ø /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]	
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. . . . . $ Ø	
	B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. . . . . – $ Ø	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ Ø /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ Ø /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]	
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. . . . . $ Ø	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. . . . . $ Ø	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ Ø /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100. . . . . $ Ø /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ Ø /$100
38.	**Rate adjustment for county hospital expenditures.** [31]	
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . $ Ø	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. . . . . $ Ø	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . $ Ø /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100. . . . . $ Ø /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ Ø /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year........ $ Ø **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ Ø **C.** Subtract B from A and divide by Line 33 and multiply by $100 .... $ Ø /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ Ø /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	[redacted] $100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .... $ 1,179,014 **B.** Divide Line 41A by Line 33 and multiply by $100 .... $ ____ /$100 **C.** Add Line 41B to Line 40.	$ ____ /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ ____ /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] .... $ ____ /$100 - or - **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** .... $ ____ b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 .... $ ____ /$100 c. Add Line D42(B)(b) to Line 42. .... $ ____ /$100 d. Enter the **current year unused increment rate** from Line 68 .... $ ____ /$100 e Add Line D42(c) to Line D42(d). .... $ ____ /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ ____ /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 1,570,050 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... -$ 500,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... -$ Ø **D.** Subtract **amount paid from other resources** .... -$ 270,324 **E. Adjusted debt.** Subtract B, C and D from A.	$ 799,726
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... % **B.** Enter the prior year actual collection rate. .... % **C.** Enter the 2024 actual collection rate. .... % **D.** Enter the 2023 actual collection rate. .... % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	%
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ ______
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] - or - **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 1,161,529
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ ______/$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ ______/$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ ______/$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ ______/$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ ______/$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ ______
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ ______/$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ ______/$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ ____/$100
	B. Unused increment rate (Line 68)	$ ____/$100
	C. Subtract B from A	$ ____/$100
	D. Adopted Tax Rate	$ ____/$100
	E. Subtract D from C	$ ____/$100
	F. 2025 Total Taxable Value (Line 61)	$ ____
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ____
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ ____/$100
	B. Unused increment rate (Line 67)	$ ____/$100
	C. Subtract B from A	$ ____/$100
	D. Adopted Tax Rate	$ ____/$100
	E. Subtract D from C	$ ____/$100
	F. 2024 Total Taxable Value (Line 60)	$ ____
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ____
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ ____/$100
	B. Unused increment rate (Line 66)	$ ____/$100
	C. Subtract B from A	$ ____/$100
	D. Adopted Tax Rate	$ ____/$100
	E. Subtract D from C	$ ____/$100
	F. 2023 Total Taxable Value (Line 60)	$ ____
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ____
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ ____
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No New Revenue Rate Worksheet*. Multiply the result by 100	$ ____/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ ____/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ ________/$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ ________/$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ ________/$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ ________/$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________/$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ ________/$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ ________/$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ ________
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ ________/$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ ________/$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ ________/$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: ______

Voter-approval tax rate .... $ ________/$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: ______

De minimis rate. .... $ ________/$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.[59]

print here ______________________________
Printed Name of Taxing Unit Representative

sign here ______________________________ ______________________
Taxing Unit Representative Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

Form 50-882

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, TX on 8/10/26.

Brittney Hogan
Signature of Financial Officer or Auditor

Notice about 2026 Tax Rates

Form 50-212

(current year)

Property Tax Rates in CITY OF PORT LAVACA
(taxing unit's name)

This notice concerns the 2026 *(current year)* property tax rates for CITY OF PORT LAVACA *(taxing unit's name)*.

This notice provides information about two tax rates taxing units use in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, the taxing unit calculates these rates by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how they calculated these tax rates.

This year's no-new-revenue tax rate .... $ ____________ /$100

This year's voter-approval tax rate... $ ____________ /$100

To see the full calculations, please visit PORTLAVACA.GOV *(website address)* for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
DEBT SERVICE (I&S) FUND	$ 1,019,410

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
SERIES 2022 CERTIFICATES OF OBLIGATION	$ 270,000	$ 276,650	$ 250	$ 546,900
SERIES 2024 CERTIFICATES OF OBLIGATION	440,000	582,900	250	1,023,150

(expand as needed)

Total required for 2027 *(current year)* debt service .... $ 1,570,050

– Amount *(if any)* paid from funds listed in unencumbered funds .... $ 500,000

– Amount *(if any)* paid from other resources .... $ 270,324

– Excess collections last year .... $ ______

= Total to be paid from taxes in 2027 *(current year)* .... $ 799,726

+ Amount added in anticipation that the taxing unit will collect only ______ *(collection rate)* % of its taxes in ______ *(current year)* .... $ ______

= Total Debt Levy .... $ ______

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The N/A *(county name)* County Auditor certifies that N/A *(county name)* County spent $ N/A *(amount)* *(minus any amount received from state revenue for such costs)* in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. N/A *(county name)* County Sheriff provided N/A *(county name)* information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by $ N/A *(amount of increase)* /$100.

Indigent Health Care Compensation Expenditures

N/A *(county name)* county spent $ N/A *(amount)* from July 1, ______ *(prior year)*, to June 30, ______ *(current year)*, on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $ N/A *(amount)*. This increased the voter-approval tax rate by $ N/A *(amount of increase)* /$100.

Indigent Defense Compensation Expenditures

N/A *(county name)* county spent $ N/A *(amount)* from July 1, ______ *(prior year)*, to June 30, ______ *(current year)*, to provide appointed counsel for indigent individuals, less the amount of state grants. In the preceding year, the county spent $ N/A *(amount)* for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is $ N/A *(amount of increase)*.

This increased the voter-approval tax rate by $ N/A *(amount of increase)* /$100 to recoup N/A *(use one phrase to complete sentence: the increased expenditures, or 5 percent more than the preceding year's expenditures)*.

Eligible County Hospital Expenditures

N/A spent $ N/A from July 1, ________, to June 30, ________,
(name of taxing unit) *(amount)* *(prior year)* *(current year)*

on expenditures to maintain and operate an eligible county hospital. In the preceding year, N/A
(taxing unit name)

spent $ N/A for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is $ ________
(amount) *(amount of increase)*

This increased the voter-approval tax rate by $ N/A /$100 to recoup N/A.
(amount of increase) *(use one phrase to complete sentence: the increased expenditures, or 8 percent more than the preceding year's expenditures)*

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by ________________ ________________ ________________
(designated individual's name) *(designated individual's position)* *(date)*

Visit 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.

Name of Taxing Unit: City of Port Lavaca

2026 Additional Sales Tax Information

(Counties and Cities with Additional Sales Tax)

1. Enter the sales tax ***revenue*** for the previous four quarters. **(Only include portion for "Property Tax Relief.)**

   $ 1,161,528.51   33%

2. Enter the amount from full year's sales tax revenue that was ***spent*** for *maintenance* and *operations* in the 2024 fiscal year.

   FY 2025

   $ 1,179,014.37

3. **Counties** enter any amount of sales tax revenue that is or will be *distributed for economic development grants* created and authorized by Chapter 381, Local Government Code.

   $ n/a

Additional Sales Tax Information Prepared By: Brittney Hogan

Preparer's Telephone #: 361-552-9793 Preparer's Fax #: ____________________

Sales Tax Rate History

2 matches found for the search string : Port Lavaca

Authority Code : 2029025

Results

Eff Date	**01/01/1989**	
End Date		
Rate	0.0150000	
Property Tax Relief	0.0050000	33%
Regular Rate	0.0100000	67%
Eff Date	**10/01/1969**	
End Date	12/31/1988	
Rate	0.0100000	
Regular Rate	0.0100000	

Previous 4 Qtrs =
$3,519,783.35

Last Fiscal Year =
$3,572,770.81

Allocation Historical Summary

Results

City of Port Lavaca
Authority Code: 2029025

Select a year

2024	
January	279,772.18
February	333,966.00
March	264,896.89
April	289,101.01
May	341,290.98
June	317,415.68
July	302,469.48
August	306,188.03
September	308,988.46
October	308,257.99
November	323,607.17
December	285,544.66
TOTAL	3,661,498.53

FY25

FY 2025

Spent for M&O

Allocation Historical Summary

Results

City of Port Lavaca
Authority Code: 2029025

Select a year

2025		
January	283,900.72	FY25
February	365,839.51	
March	247,979.08	
April	246,772.65	
May	321,274.70	
June	291,402.72	
July	277,710.90	QTR 1
August	336,369.16	
September	284,111.55	
October	257,673.58	QTR 2
November	322,294.93	
December	296,246.28	
TOTAL	3,531,575.78	

Allocation Historical Summary

Results

City of Port Lavaca
Authority Code: 2029025

Select a year ▾

2026		
January	266,632.42	
February	370,978.21	QTR 3
March	267,444.61	
April	249,755.07	
May	314,256.52	QTR 4
June	276,310.12	Last 4 QTR's
July	288,606.75	
August	.	
September	.	
October	.	
November	.	
December	.	
TOTAL	2,033,983.70	