

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.186445 per \$100 valuation has been proposed by the governing body of Port of Port Arthur Navigation District.

| | |
|-------------------------|----------------------|
| PROPOSED TAX RATE | \$0.186445 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.177898 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.192257 per \$100 |

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

The voter-approval rate is the highest tax rate that Port of Port Arthur Navigation District may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Port of Port Arthur Navigation District is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 17, 2025 AT 09:00 AM AT the Port Commission Office, 221 Houston Avenue, Port Arthur, TX 77640.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Port of Port Arthur Navigation District is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Board of Directors of Port of Port Arthur Navigation District at their offices or by attending the public hearing mentioned above.

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

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

FOR the proposal: Commissioner Randy T. Martin Commissioner Mary Wycoff
Commissioner John A. Comeaux

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: Commissioner Linda Turner Spears Commissioner Fred Ownes

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Port of Port Arthur Navigation District last year to the taxes proposed to be imposed on the average residence homestead by Port

of Port Arthur Navigation District this year.

| | 2024 | 2025 | Change |
|-------------------------------------|--------------|--------------|--|
| Total tax rate (per \$100 of value) | \$0.177869 | \$0.186445 | increase of 0.008576 per \$100, or 4.82% |
| Average homestead taxable value | \$99,724 | \$106,637 | increase of 6.93% |
| Tax on average homestead | \$177.38 | \$198.82 | increase of 21.44, or 12.09% |
| Total tax levy on all properties | \$14,282,321 | \$15,086,670 | increase of 804,349, or 5.63% |

For assistance with tax calculations, please contact the tax assessor for Port of Port Arthur Navigation District at 409-983-2011 or larry@portpa.com; judy@portpa.com, or visit portpa.com for more information.