



Updated April 1, 2024

Special Purpose District Financial and Tax Reporting

<https://comptroller.texas.gov/transparency/local/sb625/>

In 2017, the 85th Texas Legislature passed Senate Bill 625 (“SB 625”) (www.legis.state.tx.us/tlodocs/85R/billtext/pdf/SB00625F.pdf), a transparency bill requiring certain special purpose districts to annually provide records and other information concerning district finances and tax rates to the Comptroller of Public Accounts. SB 625 also requires the Comptroller of Public Accounts to create the Special Purpose District Public Information Database on the Comptroller’s Internet website, where information submitted by the districts will be assembled, updated, and made available to the public free of charge (Texas Local Government Code §203.062 and Texas Government Code §403.0241).

Information submitted by special purpose districts must be transmitted in the form and manner prescribed by the Comptroller. The Comptroller’s office has developed an electronic reporting form to enable entities or their third-party representatives to submit the required information in the approved format that is now available.

In 2019, the 86th Legislature passed House Bill 3001, which removed duplicative reporting requirements by amending Local Government Code §140.008. Starting on September 1, 2019, special purpose districts, as described by Government Code §403.0241(b), that annually submit their Special Purpose District Financial and Tax Report to the Comptroller no longer have to also submit the Local Government Debt Report.

Reporting Requirements

A special purpose district (“SPD”) will be required to report information to the Comptroller for inclusion in the Special Purpose District Public Information Database if it meets all of the following applicability criteria:

- ✓ The district is a political subdivision of the state with geographic boundaries that define its territorial jurisdiction;
- ✓ The district is authorized by the state pursuant to general or special law to impose an ad valorem tax or a sales and use tax, to impose an assessment, or to charge a fee;

- ✓ The district, during the most recent fiscal year, had bonds outstanding, gross receipts in excess of \$250,000, or had cash and temporary investments in excess of \$250,000; and
- ✓ The district is not a municipality, county, junior college district, independent school district, or political subdivision with statewide jurisdiction.

An SPD meeting all of the above criteria will be required to submit the following information to the Comptroller every year (or, alternatively, to affirm that information previously submitted is still accurate).

Port of Houston Authority - Reporting

The following information has been prepared to satisfy the above statutory requirements, and will be submitted to the Comptroller:

- Texas Taxpayer ID number (i.e., the SPD's 11-digit Texas Taxpayer ID)
17460012176
- The SPD's contact information:
 - Name of the entity
Port of Houston Authority
 - The first and last name of each board member
Richard Campo, Chairman
Wendolyn Montoya Cloonan, Commissioner
Dean E. Corgey, Commissioner
Stephen H. DonCarlos, Commissioner
Clyde Fitzgerald, Commissioner
Thomas Jones, Jr., Commissioner
Alan A. Robb, Commissioner
 - The name and job title of any employee of the SPD serving as general manager, executive director, or in another position with comparable duties or functions
Roger Guenther, Executive Director

- Physical address of the main office
[111 East Loop North](#)
[Houston, TX 77029-4326](#)
- Mailing address, if different
[P.O. Box 2562](#)
[Houston, TX 77252-2562](#)
- County or counties within the SPD's territorial jurisdiction
[Harris County](#)
- Main telephone number
[713-670-2400](#)
- Primary contact email address
[Roland Gonzalez, Director, Treasury](#)
regonzalez@porthouston.com
- Internet website address, if applicable
<http://porthouston.com>
- Third-party contact information, if applicable
 - Firm name
 - Employee name
 - Job title
 - Mailing address
 - Telephone number
 - Email address
[N/A](#)
- The contact information for the SPD's tax assessor-collector, if applicable
 - Name of representative for the tax assessor-collector
[Ann Harris Bennett](#)

- Mailing address
1001 Preston St.
Houston, Texas 77002
- Telephone number
713-274-8000
- Tax-assessor-collector's entity name
Harris County Tax Assessor-Collector & Voter Registrar
- The contact information for the SPD's utility operator, if applicable
 - Name of representative for the utility operator
 - Company name
 - Mailing address
 - Telephone number
N/A
- The sales and use tax rate that the district imposes for the most recent fiscal year, if applicable
N/A
- The total amount of bonds authorized by the voters of the SPD that are payable wholly or partly from ad valorem taxes, excluding refunding bonds if refunding bonds were separately authorized and excluding contract revenue bonds
In 2023, the Port of Houston Authority ("Port Houston") did not have any bond referendums requiring approval by voters.

As of 12/31/2023, Port Houston had \$426,134,396.90 par value of ad valorem tax bonds outstanding, all of which had been authorized by voters at bond elections held prior to 2008.
- The aggregate initial principal amount of all bonds issued by the SPD that are payable wholly or partly from ad valorem taxes, excluding refunding bonds and contract revenue bonds
As of 12/31/2023, all general obligation bonds outstanding where refunding ad valorem tax bonds.
- Whether the SPD is classified as a water district under Texas Water Code §49.001
No

- In addition to the information set forth above, water districts must report:
 - The ad valorem tax rate imposed for the most recent tax year, if any
N/A
 - Financial information required to be reported to the Comptroller under Local Government Code §140.008 (b) or (g), including any revenue obligations
N/A
- Non-water districts must also report:
 - The table of ad valorem tax rates for the most recent tax year as described by Tax Code §26.16, in the form required by that section (if the SPD imposes an ad valorem tax)
For tax year 2022, per \$100 property valuation:

Adopted tax rate:	\$0.00574
Maintenance and Operations (M&O) rate:	\$0.00000
Debt (I&S) rate:	\$0.00574
Effective tax rate:	\$0.0072
Effective M&O rate:	\$0.00000
Rollback tax rate:	\$0.00574
 - Financial information required to be reported to the Comptroller under Local Government Code §140.008(b), including any revenue obligations
See HB 1378 debt information posted on our website:
<https://porthouston.com/financial-transparency/debt/>