



Cheryl E. Johnson, PCC  
Assessor and Collector of Taxes  
County of Galveston  
722 Moody Avenue, Galveston, Texas 77550  
Toll Free (877) 766-2284 Fax: (409) 766-2479  
Email: [galcotax@co.galveston.tx.us](mailto:galcotax@co.galveston.tx.us)



December 18, 2018

Ms. Diana Stapp, City Secretary  
City of League City  
300 West Walker  
League City, Texas 77573

Re: Assessment & Collection Fee Change

Dear Ms. Stapp:

I am pleased to report a reduction in cost for services provided by the Galveston County Tax Office beginning in 2019!

Section 6.27(b) of the Texas Property Tax Code provides that "...the county assessor-collector is entitled to a reasonable fee, which may not exceed the actual costs incurred, for assessing and collecting taxes for a taxing unit..." Although the Code defines many processes, it is silent with regard to the calculation of this fee. Thus, shortly after taking office in 2005, my leadership team and I devised what we believe is an appropriate methodology which is to determine what we would do differently if only assessing and collecting taxes for the County. Knowing we are a much streamlined organization, I then examine our current staffing and attribute additional existing positions plus equipment costs to entity services. These total costs are divided among the total number of entity parcels to develop the necessary fee to cover them. For our partners with boundaries extending into Harris County, I estimate the actual hard cost of providing services (primarily printing and postage). Numbers are reviewed with the County Auditor and, if a change exceeding \$0.05 is appropriate, seek ratification by Commissioners.

On December 3, 2018, a revised fee was presented and ratified by County Commissioners of \$0.21 for Galveston County and \$0.97 for Harris County parcels. These represent a reduction of \$0.046 and \$0.04 respectively. Enclosed is a revised Resolution reflecting these changes. Please present to your governing board and return via USPS or electronic mail ([cheryl.e.johnson@co.galveston.tx.us](mailto:cheryl.e.johnson@co.galveston.tx.us)).

Lastly - beginning this year, we will be billing only once - in March. Should this create a hardship, please let me know. The time (and postage costs) saved helped make this fee reduction possible.

Happy New Year!

Sincerely,

A handwritten signature in cursive script that reads "Cheryl E. Johnson".

Cheryl E. Johnson, PCC