

RESOLUTION NO. 2026-

A RESOLUTION AMENDING RESOLUTION NO. 2019-30 TO UPDATE GALVESTON COUNTY TAX OFFICE ASSESSMENT AND COLLECTION FEES; AND PROVIDING FOR RELATED MATTER

WHEREAS, the Texas Property Tax Code, Section 6.22(c), allows the governing body of a taxing unit authorized to have its own assessor and collector, by official action, to require the county to assess and collect the taxes the unit imposes in the county in the manner in which the county assesses and collects its taxes; and

WHEREAS, the Texas Property Tax Code, Section 6.23(a)(3), affirms that the county assessor-collector shall assess and collect taxes on property in the county for another taxing unit if the governing body of the unit requires the county to do so; and

WHEREAS, the Texas Property Tax Code, Section 6.27(b), provides that the county assessor-collector is entitled to a reasonable fee that may not exceed the actual costs incurred for assessing and collecting taxes for a taxing unit; and

WHEREAS, the City of League City previously adopted Resolution No. 2019-30 establishing fees for such services at \$0.21 per parcel for properties located in Galveston County and \$0.97 per parcel for properties located in Harris County; and

WHEREAS, the Galveston County Tax Assessor-Collector has conducted an updated cost analysis for assessment and collection services, including personnel, software, equipment, and operational costs, and has determined that an adjustment to the per-parcel fee is necessary to reflect current costs; and

WHEREAS, the Galveston County Auditor has reviewed the cost analysis, and the Galveston County Commissioners Court ratified the updated fee structure on March 16, 2026; and

WHEREAS, the City has received timely notice of the proposed fee adjustment in accordance with the existing agreement and applicable law; and

WHEREAS, the City Council finds that the updated fees are reasonable and consistent with the requirements of the Texas Property Tax Code and desires to amend Resolution No. 2019-30 accordingly.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEAGUE CITY, TEXAS, as follows:

Section 1. The City of League City continues to require the Galveston County Assessor and Collector of Taxes to perform assessment and collection duties as permitted by the Texas Property Tax Code Sections 6.22(c) and 6.23(a)(3).

Section 2. Section 2 of Resolution No. 2019-30 is hereby amended to read as follows:

The City of League City acknowledges that assessment and collection services will be

performed as outlined in Exhibit A, Assessment & Collection Services, for a fee of:

- \$0.27 per parcel for properties located in Galveston County, and
- \$1.03 per parcel for properties located in Harris County,

as approved by the Galveston County Commissioners Court at a properly noticed meeting held on March 16, 2026. Billing shall occur in accordance with the County's established billing procedures, and amounts shall be due and payable as invoiced unless otherwise negotiated.

Section 3. Notice of any future increase in fees shall continue to be provided by April 1 of each year, unless otherwise amended by agreement of the parties. The City Manager is authorized to execute any document necessary to complete this transaction.

Section 3. All resolutions and agreements and parts of resolutions and agreements in conflict herewith are hereby repealed to the extent of the conflict only. All provisions of Resolution No. 2019-30 not amended herein shall remain in full force and effect.

Section 4. It is hereby found and determined that the meeting at which this resolution was passed was open to the public and that advance public notice of the time, place and purpose of said meeting was given as required by law.

PASSED AND APPROVED the ____ day of _____, 2026.

NICK LONG
Mayor

ATTEST:

DIANA STAPP
City Secretary

APPROVED AS TO FORM:

MICHELLE L. VILLARREAL
City Attorney (mv)