



Cheryl E. Johnson, PCC, CTOP
Assessor and Collector of Taxes
County of Galveston

722 21st Street, Galveston, Texas 77550
Toll Free (877) 766-2284 Fax: (409) 766-2479
Email: galcotax@galvestoncountytexas.gov
March 17, 2026



John Baumgartner, City Manager
City of League City
300 West Walker
League City, TX 77573

Re: Amendment to Services Agreement Regarding
Per Parcel Fee

Dear Mr. Baumgartner:

It has been my pleasure to provide assessment and collection services to your organization. Since taking office in January 2005, I have strived to increase the level and quality of services provided to our customers - both individual property owners and partner governments - while simultaneously reducing cost of those services. If my memory serves me, at that time a per parcel fee of \$0.62 was assessed and I immediately began to analyze that cost from a legal standpoint (what does the Tax Code require/allow). A methodology was established and through the years, our practices streamlined enabling me to continually reduce the per parcel fee to the level enjoyed since 2019 of \$0.21 for Galveston County, \$0.97 for Harris County and \$0.256 for PID parcels.

As you know, inflation has impacted us all but despite that, we continued to provide services to our partner governments without an increase. Sadly, this year that was no longer possible due to ever increasing paper, personnel and postage costs (to name a few). Therefore, beginning with the 2026 tax year, our fee will increase \$0.06 for both Galveston and Harris County parcels (\$0.27 and \$1.03 respectively). The PID fee will be in line with the County tax parcel fee. You will not be billed at this rate until February/March 2027 for the 2026 tax year.

Enclosed please find two copies of an Amendment to the Interlocal Collection Agreement and/or Resolution for Tax Assessment and Collection Services reflecting this fee change along with the policy defining the methodology utilized. The County Auditor reviewed the analysis and March 16th, County Commissioners ratified the change. Upon approval by your governing body, please return one signed original to me via USPS or email to galcotax@galvestoncountytexas.gov.

Should you have questions or concerns, please call me at 409-765-3277.

Respectfully submitted,

Cheryl E. Johnson, PCC, CTOP

Enclosures

**AMENDMENT TO
INTERLOCAL COLLECTION AGREEMENT
AND/OR
RESOLUTION
FOR TAX ASSESSMENT AND COLLECTION SERVICES**

- I. This Amendment is entered into between the Office of Galveston County Tax Assessor Collector and City of League City.
- II. Parties named herein have entered into an Interlocal Collection Agreement or Resolution for Tax Assessment and Collection Services that included, among other things, the requirement that said Entity would be advised of any change in per parcel fee assessed for services by April 1st.
- III. Effective with the 2026 tax year, which begins August 1, 2026, the per parcel fee(s) will be in accordance with the schedule shown below regardless of type (e.g. Public Improvement District and/or tax parcels):

For All Parcels Located in Galveston County \$0.27/parcel

For All Parcels Located in Harris County \$1.03/parcel

- IV. Parties agree that the Interlocal Collection Agreement or Resolution for Tax Assessment and Collection Services and subsequent Amendments on file with the Office of Galveston County Clerk constitute the complete understanding of the parties. No other representation, oral or written, between the parties shall be of any force and effect unless specifically stated in writing.

Executed this the _____ day of _____, 2026.

City of League City

Presiding Officer

Witness

**GALVESTON COUNTY
TAX ASSESSOR COLLECTOR**

Cheryl E. Johnson
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March 17, 2026
Date