



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

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Email: galcotax@galvestoncountytexas.gov



May 29, 2024

Nicole E. Pierce, Attorney for District
Galveston County Emergency Services District No. 1
820 Gessner, Suite 1710
Houston, TX 77024

Re: 2024 Budget & Tax Rate Adoption Season

Dear Ms. Pierce:

It is time once again to prepare for the assessment process – the calculation, adoption and billing of tax rates necessary to support your budgets for the coming fiscal year!

Enclosed please find the 2024 Worksheet (*specific to your government*) and Planning Calendar. These documents were emailed to finance personnel last week. In the event your entity has experienced personnel changes since last year, I have also posted these to my website (www.galcotax.com → Property Tax → Truth in Taxation → Entity Partners) for your new members to download (these are “fillable” pdf forms). I have requested that the information be typed rather than written to ensure accuracy. **Please note the deadline for the information to be completed and provided to my office is July 8th.**

With regard to the calendar – I have suggested several deadlines. Assuming the requested information has been provided timely, we will provide your calculated rates (no new revenue, voter approval and anticipated collection rates) well before August 7th. Inasmuch as Truth in Taxation requires appraisal districts, tax offices and entities to post online a variety of information and notifications to property owners, we are asking that you propose a rate by August 10th. This will ensure estimated taxes will appear timely on CAD/State databases for property owners.

The team working with me on the tax rate calculations this year include Chief Deputy of Property Tax & Support Services, Ms. LaTonya Dominick, Property Tax Supervisor, Mr. Tristan Belk, and Property Tax Application Specialists Mr. Shawn Everhart and Ms. Jennifer Lee. We are committed to calculations being performed efficiently and accurately. We are looking forward to working with your Finance personnel as essential partners during this Assessment phase.

If you have not already done so, please ratify/grant optional homestead exemptions in compliance with Section 11.13(n) of the Texas Property Tax Code and provide to the CAD and our office no later than July 1st. You may word your Resolution in such a manner that the exemption is granted “until revoked” which eliminates the need to ratify the exemption each year if permissible by your type of government.

Nicole E. Pierce, Attorney for District

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May 29, 2024

It has been a pleasure serving you since 2005. We continue to focus on improving and streamlining processes as well as reducing cost of services. My team is committed to providing exemplary service to all of our customers and partner governments!

We look forward to working with you through the tax rate adoption process!

Sincerely,

A handwritten signature in cursive script that reads "Cheryl E. Johnson". The signature is written in black ink and is positioned above the typed name.

Cheryl E. Johnson, PCC, CTOP

2024 Information Worksheet

(Community Colleges, ESDs & Navigation District)

1 GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 1

Entity Name As It Should Appear on Notices

2 c/o Coveler & Peeler, P.C., 820 Gessner, Suite 1710, Houston, TX 77024

Entity Mailing Address

3 Contact for calculations: **John Peeler, District Counsel**
 Contact Phone and Email: **713-984-8222; PEELER@COVELER.COM**

4 Transparency information for release on GCTO & CAD Websites:

- a. Official Contact Name & Telephone: **John Peeler; 713-984-8222**
- b. Official Contact Email: **information@gcesd1.org**
- c. Entity Website: **www.gcesd1.org**
- d. Governing Body Name: **Board of Commissioners**
- e. Elected Official Information As It Should Appear on Notices (complete only if changes occurred):

Name & Title/Position	Email	Telephone
Greg Gardner, President	information@gcesd1.org	713-984-8222
Lance Williams, Vice President	Information@gcesd1.org	713-984-8222
Sharon Free, Treasurer	Information@gcesd1.org	713-984-8222
Kevin O' Brien, Secretary	Information@gcesd1.org	713-984-8222
Tommy Gass, Assistant Treasurer	Information@gcesd1.org	713-984-8222

5 2024 Debt To Be Paid With Property Taxes: Principal: \$ _____
 Interest: _____
 Other Costs: _____
 Total: \$ _____

Notes or Comments:
No debt secured by property taxes.

6 Other Information (if applicable - if not enter NA):
 a. Amount paid to TIRZ in Fiscal Year (list active TIRZ below): \$ _____
 Active TIRZ: _____
 b. TCEQ Certificate? Yes No

2024 Exemptions If Different from 2023:	Y or N	Amount or Percentage
A. Local Option	_____	\$ _____
B. Regular Homestead	(Exemptions same as 2023.) _____	\$ -0-
C. Over 65	_____	\$ 10,000.00
D. Disabled Person	_____	\$ 10,000.00

8 Public Hearing Notices: **Please note that rates must be adopted within 7 days of the public hearing.**
 The Texas Property Tax Code Section 26.06 requires either the Notice of Public Hearing or Notice of Meeting to Adopt to be published five (5) days before the hearing/meeting and to be advertised on the homepage of your website and on TV (if available) at least seven (7) days before the hearing/meeting. Hearings must be on a weekday that is NOT a holiday, inside the boundaries of the government in a publicly owned building (or in a suitable building to which the public normally has access).

2024 Information Worksheet
(Community Colleges, ESDs & Navigation District)

Galveston County Emergency Services District No. 1

Entity Name

Public Hearing Notices (continued)

GCTO to publish tax rate notices? YES
Yes or No

Galveston Daily News
Preferred Newspaper

9 Upon receipt of the all necessary information, a draft public hearing notice will be emailed to the official contact for approval. Is permission granted for GCTO to review and approve ad proof to facilitate publication? If yes, contact will be copied on publication request to newspaper.

We would prefer a chance to review the proof before publication. But if no time, then we approve GCTO handle it. YES
Yes or No

10 Date of Meeting to Propose Rate (REQUIRED): August 7, 2024

11 Date of Meeting/Public Hearing to Adopt Rate: August 19, 2024

Time of Hearing/Meeting: 6:00 PM

12 Location of Meetings/Hearings (provide actual address if different from entity mailing address):
13112 Hwy 6, Santa Fe, TX 77510

Estimated Unencumbered Fund Balance for Notice About Tax Rates

Type of Fund	Expected Balance on December 31, 2024
General Fund	\$990,225

Return this and all other required forms via email no later than July 8th to
LaTonya.Dominick@co.galveston.tx.us or Cheryl.E.Johnson@co.galveston.tx.us

Dates		Requirement
GCTO Deadline	Entity Date	
8-Jul	8-Jul	Local deadline to submit TNT information to assessor/ collector and for cities using sales tax to pay debt, entity auditor completes CPA Form 50-882
25-Jul	25-Jul	Deadline for chief appraiser to certify rolls or certified estimate of value to taxing units
26-Jul	26-Jul	Assessor Collector submits CAD appraisal roll to taxing units and certifies anticipated collection rate for current year. If collection rate in preceding year and actual collection rate exceeded the anticipated rate, collector must also certify the amount of debt taxes collected in excess of the anticipated amount
29-Jul	29-Jul	GCTO to begin calculation of rates for entities (sales tax, lawsuits & TIRZ prepared & audited before rates can be calculated)
9-Aug	9-Aug	Rates and calculations provided to governing bodies along with CPA Form 50-212 for posting on entity websites. Worksheets posted on Assessor Collector, CAD and entity websites; Chief Appraiser delivers by mail or email notice of website location for property owners to find estimated amount of taxes for 2023
10-Aug	7-Aug	Date to propose tax rate and notify assessor collector; Assessor Collector enters proposed rates in CAD database and on GCTO website
15-Aug	12-Aug	IF EXCEEDING VAR, publish tax rate hearing notice (must allow no less than 3 days for ad to be prepared and published). Rate may be adopted at public hearing but must be adopted within seven (7) days of public hearing except for ISDs.
18-Aug	18-Aug	Deadline for ISD to propose budget and rate to allow time for ad to be prepared and published no less than 10 days before adoption
20-Aug	19-Aug	IF EXCEEDING VAR, deadline to adopt rate & call for election (no less than 5 days after the Chief Appraiser delivers notices to property owners and tax rate calculations have been published on website). Super majority required to adopt the tax rate regardless of vote.
31-Aug	31-Aug	Deadline for ISD to adopt budget
30-Sep		Deadline to adopt tax rate (all but ISDs). Remember that rate may be adopted at public hearing but, if different meetings, rate must be adopted within seven (7) days of public hearing.

Other Information to Consider During Assessment Phase:

Newspapers require at least three day scheduling notice for ads. Please allow time for ad to be prepared and approved before publication. GDN does not publish Sunday or Monday which further complicates deadlines.

If exceeding the Voter Approval Rate, please obtain written (email) agreement of other affected GCTO partner governments within your jurisdictional boundaries in order to allow statements to be held to avoid additional cost. Statements are prepared based on adopted rates. We are required by State law to rebill if statements were not held and voters oppose the rate adopted above the VAR. Therefore, if voters do not approve the rate (and statements were NOT withheld, the cost to rebill is estimated to be no less than \$0.70 per statement. Refunds will incur an additional \$0.77 each. These costs are in addition to the annual assessment and collection fee.

