

On this, the 8<sup>th</sup> day of June 2026, the Commissioners' Court of Galveston County, Texas convened in a Commissioners Court meeting with the following members thereof present:

**Mark Henry, County Judge**  
**Darrell A. Apffel, Commissioner, Precinct No. 1**  
**Joe Giusti, Commissioner, Precinct No. 2 – Absent**  
**Hank Dugie, Commissioner, Precinct No. 3**  
**Robin Armstrong, MD, Commissioner, Precinct No. 4 – Absent and**  
**Dwight D. Sullivan, County Clerk**

when the following proceedings, among others, were had, to-wit:

**An Order Authorizing the Split Payment of 2026 Ad-Valorem Taxes Pursuant to V.T.C.A., Tax Code §31.03.**

**Whereas**, V.T.C.A., Tax Code §31.03 (a) provides that the governing body of a taxing unit that collects its own taxes may provide that a person who pays one-half of the unit's taxes before December 1 may pay the remaining one-half of the taxes without penalty or interest before July 1 of the following year; and

**Whereas**, V.T.C.A. §31.03 (b) provides that the split-payment option, if adopted, applies to taxes for all units for which the adopting unit collects taxes; and

**Whereas**, attached to this Order is a list of other taxing entities for which Galveston County currently collects ad-valorem taxes; and

**Whereas**, V.T.C.A. §31.03 (d) provides that the governing body of a taxing unit that has its taxes collected by another taxing unit that has adopted the split-payment option under §31.03 (a) may provide, in the manner required by law for official action by the body, that the split-payment option does not apply to the taxing unit's taxes collected by the other taxing unit; and

**Whereas**, it is the desire of the Commissioners' Court to provide for this split pay option for Galveston County and Galveston County Road and Flood.

**Now, Therefore Be it Ordered** that the **Commissioners' Court**, for and on behalf of Galveston County, Galveston County Road and Flood and all other taxing units for which Galveston County collects taxes hereby adopts the split pay provisions of V.T.C.A., Tax Code §31.03 (a) and (b) on the collection of 2026 Ad Valorem Taxes.

**Be it Further Ordered** that copies of this Order be sent to each taxing entity for which Galveston County collects taxes in order to enable them to make a determination as to whether the

split-payment option also applies to their entity.

**Be it Further Requested** that to help enable the **Galveston County Tax Office** to properly prepare tax statements for each entity for which Galveston County collects ad-valorem taxes that any entity that makes a determination that the split-payment option does not apply to it notify the **Hon. Cheryl E. Johnson** of such decision by no later than August 1, 2026.

**Upon Motion Duly Made and Seconded**, the above foregoing Orders are hereby passed by Commissioners' Court meeting of this the 8<sup>th</sup> day of June, 2026.

**County of Galveston**



**Mark A. Henry**  
**County Judge**

Attest:



**Dwight D. Sullivan,**  
**County Clerk**

