



**Cheryl E. Johnson, PCC, CTOP**  
**Galveston County Tax Assessor Collector**  
722 Moody Avenue, Galveston, Texas 77550  
(409) 765-3277 ☎ (409) 392-5457  
Cheryl.E.Johnson@co.galveston.tx.us



July 30, 2024

The Honorable Dennis Byrd, Sr., Chairman  
Galveston County Navigation District No. 1  
6511 Stewart Rd., Suite 1B  
Galveston, TX 77551

Re: Corrected Anticipated Collection Rates

Dear Chairman Byrd, Sr.:

Below please find updated collection rates and the anticipated collection rate for the Galveston County Navigation District No. 1. The collection rates appeared high to us this year and after careful analysis and review, we determined that an error was made in the parameters selected (original versus adjusted levy). Utilizing the adjusted levy parameter produces a lower (and more accurate) anticipated collection rate increasing debt and voter approval rates. Since your jurisdiction has no debt, rate calculations were not impacted by this change.

Section 26.04(h-1) of the Texas Tax Code establishes that the anticipated collection rate be equal to the lowest actual collection rate for any of the previous three years and these are shown below:

2021	99.67%
2022	100.51%
2023	100.06%

Based on the above, I, Cheryl E. Johnson, Tax Assessor Collector for Galveston County, do hereby certify the corrected anticipated property tax collection rate for the 2024 tax year for the Galveston County Navigation District No. 1 to be 99.67%.

Respectfully submitted,

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

Cheryl E. Johnson, PCC, CTOP



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Jim Malphrus, General Manager  
 Galveston County Navigation District No. 1  
 6511 Stewart Rd., Suite 1B  
 Galveston, TX 77551

Re: Corrected Anticipated Collection Rates

Dear Mr. Malphrus:

Below please find updated collection rates and the anticipated collection rate for the Galveston County Navigation District No. 1. The collection rates appeared high to us this year and after careful analysis and review, we determined that an error was made in the parameters selected (original versus adjusted levy). Utilizing the adjusted levy parameter produces a lower (and more accurate) anticipated collection rate increasing debt and voter approval rates. Since your jurisdiction has no debt, rate calculations were not impacted by this change.

Section 26.04(h-1) of the Texas Tax Code establishes that the anticipated collection rate be equal to the lowest actual collection rate for any of the previous three years and these are shown below:

2021	103.43000000000001%
2022	103.14%
2023	102.87%

Based on the above, I, Cheryl E. Johnson, Tax Assessor Collector for Galveston County, do hereby certify the corrected anticipated property tax collection rate for the 2024 tax year for the Galveston County Navigation District No. 1 to be 102.87%.

Respectfully submitted,

Cheryl E. Johnson, PCC, CTOP