

HARRIS COUNTY BOARD OF COMMISSIONERS
Commission Chamber, Room 215, Harris County Courthouse
CALLED SESSION
June 8, 2026
6:30 p.m.

Commissioners Present: Susan Andrews, Bobby Irions, Rob Grant, Greg Gantt, Scott Lightsey. Staff Present: Clark Harrell, County Manager; Russell Britt, County Attorney (via telephone); Shalee Mallory, Chief Appraiser. Also in attendance: Senator Randy Robertson.

1. **CALL TO ORDER.** Chair Andrews called the Regular Session to order at 6:30 p.m. and recognized Senator Randy Robertson in attendance.
2. **NEW BUSINESS.**

- A. **Resolution Requesting the Introduction of Local Legislation - Local Homestead Option Sales Tax (LHOST).** Chair Andrews provided an introduction to the Board and advised that information has been recently received from our legislative body about ways that we can move forward with property tax relief allowed by law; that it is clear that our general assembly wanted to reduce or completely do away with property taxes; that the Board would like to move forward; and that the issue is on how to replace revenue from property taxes so that the County can continue to fund services like the Sheriff's Office, jail, prison, parks, ballfields, Community Center, library, 4-H, Tax Commissioner's office, Tax Assessor's office, courts (Probate, Magistrate, Superior), EMS, IT, and our first responders. Chair Andrews further advised that the Floating Local Option Sales Tax (FLOST) is a one percent sales tax that is approved by the voters; that it lasts for five years; that it is used to reduce property tax; that it must be divided between cities just like the Local Option Sales Tax (LOST); and that every property owner that pays taxes would receive a reduction based upon how much is collected.

County Manager Clark Harrell stated that the previous consensus of the Board was looking at FLOST; that LHOST seems to have "taken on wings of its own very quickly over the last two weeks;" that the Governor expanded the opportunity for a special session for LHOST to be considered; that if the Board would like to introduce local legislation, it needs to do so during the special session which may begin on June 17th; that the primary purpose of LHOST is for homestead property tax relief; that the primary purpose of FLOST is property tax relief for all property classes across the Board; that the number of parcels countywide is approximately 22,000; that the number of homesteads in the unincorporated portion of the County is 10,344; and that both FLOST and LHOST are a 1% sales tax.

Senator Randy Robertson addressed the Board and confirmed that the primary pressure at the state level is to provide relief on homestead property taxes, as these are the source of the most frequent citizen complaints.

Discussion included that the Local Homestead Option Sales Tax (LHOST) is also a one percent sales tax that is approved by the voters; that it can last for ten years; that it is used to reduce property tax for homesteaded properties; that it does not require an intergovernmental agreement with cities; that FLOST helps all property owners who complain about high property taxes and not just a select group; that LHOST will not benefit landowners with non-homesteaded properties; that LHOST directs more significant relief to those who need it most, such as residents on fixed incomes and aligns with helping people keep the homes they have already purchased; that there is the concern of asking voters to approve a sales tax increase from 8% to 9%; that the difficulty would be explaining to voters that the sales tax increase is intended to provide property tax relief; that sales tax is partially paid by tourists - a major industry in Harris County - and gives consumers some control over their tax burden; that there is a need for a unified decision to ensure support from the local legislative delegation; and that a compromise for the LHOST to be considered for a five-year term instead of the maximum of ten years would allow a future Board to re-evaluate the tax's effectiveness.

The motion to approve the Resolution Requesting the Introduction of Local Legislation to Provide a Homestead Exemption from County Ad Valorem Taxes Based on the Proceeds of a New Local Homestead Option Sales Tax and for Other Purposes for a five-year term was made by Commissioner Lightsey, seconded by Commissioner Gantt and passed unanimously.

3. **ADJOURNMENT**. The motion to adjourn was made by Vice-Chairman Irions, seconded by Commissioners Grant and Gantt, and passed unanimously. The meeting adjourned at 7:42 p.m.

Susan Andrews, Chairman

Attest:

Andrea Dzioba, County Clerk