



Cheryl E. Johnson, PCC, CTOP  
Assessor and Collector of Taxes  
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September 12, 2024

The Honorable Mark Henry  
Galveston County Judge  
722 Moody Ave  
Galveston, Texas 77550

RE: Request for Ratification of Denial of Requests for Waiver or Refund of Penalty  
and Interest as Recommended by Penalty & Interest Review Committee

Dear Judge Henry:

The Penalty & Interest Review Committee met on August 5, 2024 and based on a review of all available information, denied the following requests for waiver or refund of penalty and interest. In conformance with the established Tax Office policy, we notified each property owner. Those listed below have not responded within the 21 days required in order to request your reconsideration. I have included for your information, a copy of the Committee Findings and Recommendation.

Therefore, I hereby request that Commissioners Court ratify the decision of the Penalty & Interest Review Committee and deny the following requests:

<u>Account Number</u>	<u>Property Owner</u>	<u>Tax Year</u>	<u>Amount of Waiver or Refund</u>
226696	Turner-Nowak, Kristina	2021	\$2.64 (W)
226696	Turner-Nowak, Kristina	2022	\$0.47 (W)
226696	Turner-Nowak, Kristina	2023	\$165.41 (W)
109564	Schaun, Kelly & Geraldo	2023	\$355.04 (R)

Sincerely,

Cheryl E. Johnson, PCC, CTOP



Office of Galveston County  
Assessor & Collector

Property Tax Department

722 Moody, Galveston, Texas 77550  
Telephone (409) 766-2481 • Fax (409) 766-2479  
Email: galcotax@co.galveston.tx.us



Penalty & Interest Review Committee  
Findings and Recommendation

Owner Name(s): Kristina Turner-Nowak

Account #(s): 226696

Date Considered: 08/05/2024 Tax Year in Question: 2021-2023

Recommendation: ☐ Grant Waiver ☒ Deny Waiver ☐ Deny due to failure to respond

Basis for Recommendation:

- ☐ Error on part of CAD, GCTO or USPS (proper documentation provided)
- ☒ No Provisions provided by the Texas Property Tax Code to grant waiver (including hardship)
- ☐ Address of property was provided on deed and captured by CAD thus no provisions for customer error
- ☐ Error made by customer when making online payment; no provisions

☒ Other: Customer's bank denied the transaction - Mother  
reported use of their credit card was  
fraud - believed to be communication  
issue. Regardless - payment late.

Reviewers:

Chris E. Johnson  
County Tax Assessor Collector

Latonya E. Domine  
Chief Deputy Property Tax &  
Support Services

Mark Ciavaglia  
Mark Ciavaglia, Linebarger, et al



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**Penalty & Interest Review Committee  
Findings and Recommendation**

Owner Name( s): Kelly & Geraldo Schaun

Account #(s): 109654

Date Considered: 08/05/2024 Tax Year in Question: 2023

Recommendation: ☐ Grant Waiver ☒ Deny Waiver ☐ Deny due to failure to respond

**Basis for Recommendation:**

- ☐ Error on part of CAD, GCTO or USPS (proper documentation provided)
- ☐ No Provisions provided by the Texas Property Tax Code to grant waiver (including hardship)
- ☐ Address of property was provided on deed and captured by CAD thus no provisions for customer error
- ☒ Error made by customer when making online payment; no provisions
- ☐ Other: Customer entered proper tax account number but when keying in bank account number included check number which resulted in the payment processor being "unable to located" the account.

**Reviewers:**

Chris E. Job  
County Tax Assessor/Collector

Patricia Dominick  
Chief Deputy Property Tax &  
Support Services

Mark E. Cravaglia  
Mark Cravaglia, Linebarger, et al