



Cheryl E. Johnson, PCC, CTOP
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County of Galveston
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July 1, 2026

Mark Henry
Galveston County Judge
722 Moody
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 February 16, 2026 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>
220991	Hussain, Sajid	2024	\$94.06 (R)

Sincerely,


Cheryl E. Johnson, PCC, CTOP



**Office of Galveston County
Assessor & Collector
Property Tax Department**
722 Moody, Galveston, Texas 77550
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**Penalty & Interest Review Committee
Findings and Recommendation**

Owner Name(s): Sajid Hussain

Account #(s): 220991

Date Considered: 2/16/26 Tax Year in Question: 2024

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: Additional time provided and
two other statements sent before Oct.
billing.

Reviewers:

Cheryl E. Jones
County Tax Assessor Collector

Chief Deputy Property Tax &
Support Services

Mark Ciavaglia
Mark Ciavaglia, Linebarger, et al



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Accounts) # 220994

MEMORANDUM OF FINDINGS

Attached please find a properly completed request for waiver or refund of penalty and interest. A review of the information provided and examination of the property tax records indicates that the section of the Texas Property Tax Code applicable to the request is as follows:

- ☐ There are no provisions in the Tax Code to address this issue.
- ☒ This delinquency was not caused by an act or omission of an officer, employee or agent of GCTO or CAD.
- ☐ Section 1.08 Postmark indicates date that is not timely or ¼ not received within month of February.
- ☐ Late ¼ ☐ Late ½
- ☒ Section 31.01(g) Failure to send or receive does not affect the validity of the tax, penalty, or interest, the due date, the existence of a tax lien, or any procedure instituted to collect a tax.
- ☐ Clerical Error on part of:
- ☐ CAD ☐ GCTO or vendor ☐ USPS (and sufficient evidence provided)
- ☐ Section 31.06 Remittance was not paid or honored.
- ☐ Other: _____

The following summarizes the findings indicated above (*appropriate documents enclosed in file*):

This property was not included on certified roll due to data file export error. Customer was sent first statement July 2025. Customer was sent another statement August 2025. Both statements did not include fees until September 2025. Customer paid December 2025.

Year	Amount of Waiver/Refund
2024	\$94.06 (R)

Respectfully submitted,



Property Tax Supervisor