



Cheryl E. Johnson, PCC, CTOP  
Assessor and Collector of Taxes  
County of Galveston  
722 Moody Avenue, Galveston, Texas 77550  
Toll Free (877) 766-2284 Fax: (409) 766-2479  
Email: galcotax@co.galveston.tx.us



September 4, 2024

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

RE: Request for Waiver or Refund of Penalty and Interest Due to Clerical Errors  
as Recommended by Penalty & Interest Review Committee

Dear Judge Henry:

The Penalty & Interest Review Committee met on June 3, 2024, and based on a review of all available information, request approval of waivers or refunds listed below due to clerical errors on the part of the Tax Office, agent of the Tax Office or Galveston Central Appraisal District as provided by Section 33.011 of the Texas Property Tax Code. Signed copies of the Committee Findings and Recommendation are included for your convenience.

<u>Account Number</u>	<u>Property Owner</u>	<u>Tax Year</u>	<u>Amount of Waiver or Refund</u>
436178	Greg Carroll LLC	2023	\$3,135.67(W)
111488	Mantzel, Henry	2023	\$50.15 (R)
746808	Lucky Seventh Holdings LLC	2023	\$69.53 (W)

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): Lucky Seventh Holdings LLC  
Account #(s): 746808

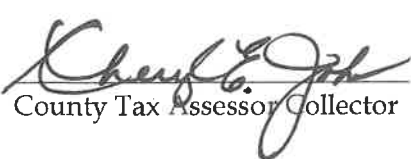
Date Considered: 08/05/2024 Tax Year in Question: 2023

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

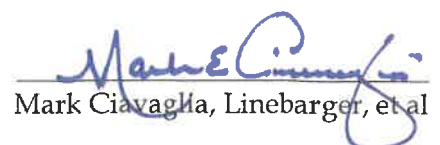
**Basis for Recommendation:**

- ☒ 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: \_\_\_\_\_

**Reviewers:**

  
County Tax Assessor Collector

  
Chief Deputy Property Tax &  
Support Services

  
Mark Ciavaglia, Linebarger, et al



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

Owner Name( s): Henry Mantzel

Account #(s): 111488

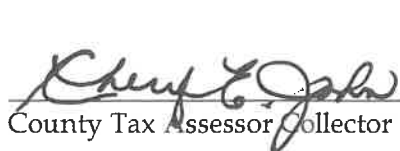
Date Considered: 08/05/2024 Tax Year in Question: 2023

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

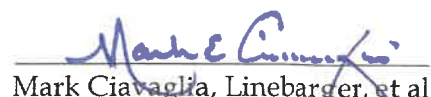
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- ☐ Error made by customer when making online payment; no provisions
- ☐ Other: \_\_\_\_\_

**Reviewers:**

  
County Tax Assessor Collector

  
Chief Deputy Property Tax &  
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**Penalty & Interest Review Committee  
Findings and Recommendation**

Owner Name(s): Greg Carroll LLC  
Account #(s): 436178

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: \_\_\_\_\_

\* BASED UPON EVIDENCE SUBMITTED. IF CUSTOMER CAN PROVIDE  
SUPPORTING BANK RECORDS, WE CAN RECONSIDER THE REQUEST.  
9/3/24 Customer provided support. Approved

Reviewers:

Cheryl E. John  
County Tax Assessor/Collector

Seaton R. Dominick  
Chief Deputy Property Tax &  
Support Services

Mark Ciavaglia  
Mark Ciavaglia, Linebarger, et al