



Cheryl E. Johnson, PCC, CTOP
 Assessor and Collector of Taxes
 County of Galveston
 722 Moody Avenue, Galveston, Texas 77550
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January 28, 2025

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 December 4, 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>
179556	Texas 45 Properties LLC	2023	\$549.37 (R)
734446	Senior Lving at Tuscan Lake LLC	2023	\$45,971.21 (W)
107895	Knower Rental Investments LLC	2023	\$3,434.24 (W)
112043	Quintanilla, Alonzo & Yolanda	2022	147.02 (R)
112043	Quintanilla, Alonzo & Yolanda	2020	665.15 (R)
166764	Thomas, Bettina	2023	\$1,200.58 (W)
101240	Bolton, Patricia	2022	\$1,780.89 (R)
737011	Daiquiris on 6, LLC	2023	83.84 (W)
737011	Daiquiris on 6, LLC	2022	\$121.98 (W)

Sincerely,

Cheryl E. Johnson, PCC, CTOP

By: Tristan Belk



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Property Tax Department**
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**Penalty & Interest Review Committee
Findings and Recommendation**

Owner Name(s): Texas 45 Properties LLC

Account #(s): 179556

Date Considered: 12/4/2024 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: _____

Statement provided 1/31 and delinquency date extended, but owner failed to pay.

Reviewers:

Charles E. John County Tax Assessor Collector *A. Kelch* 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): SENIOR LIVING AT TUSCAN LAKES LLC

Account #(s): 734446

Date Considered: 12/4/24

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: _____

Appears to be miscommunication between owner, agent & facility. No error on part to GCTO, GCA or USPS.

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): KNOWER RENTAL INVESTMENTS LLC

Account #(s): 107895

Date Considered: 12/4/24

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

Other: No error on part of GCTO or GCAD

Reviewers:

Cheryl E. Johnson
County Tax Assessor/Collector

J. Beeh
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): QUINTANILLA ALONSO & YOLANDA

Account #(s): 112043

Date Considered: 12/4/24 Tax Year in Question: 2022, 2020

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)

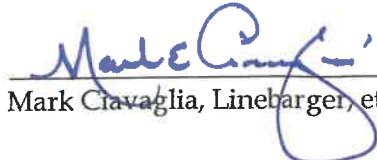
No Provisions provided by the Texas Property Tax Code to grant waiver

Other: _____

Reviewers:


County Tax Assessor Collector


Chief Deputy Property Tax &
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Mark Ciavaglia, Linebarger, et al



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

Owner Name(s): Thomas, Bettina

Account #(s): 166764

Date Considered: 12/4/24 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: Property owner was nonresponsive to request for additional information. Will reconsider if appropriate documentation provided supporting claim.

Reviewers:

Charles E. Johnson
County Tax Assessor/Collector

J. Beek
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): BOLTON PATRICIA ANN

Account #(s): 101240

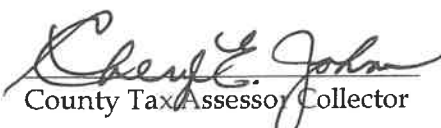
Date Considered: 12/4/24 Tax Year in Question: 2022

Recommendation: [] Grant Waiver [] Deny Waiver [] Deny due to failure to respond

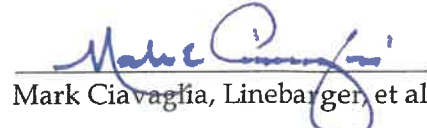
Basis for Recommendation:

- [] 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:


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J. Bell
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**Penalty & Interest Review Committee
Findings and Recommendation**

Owner Name(s): DAIQUIRIS ON 6 LLC

Account #(s): 737011

Date Considered: 12/4/24 Tax Year in Question: 2022, 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: Property owners are responsible for providing address updates to GCAD

Reviewers:

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Mark Ciavaglia, Linebarger, et al