



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



May 16, 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 April 8, 2025 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>
144290	Tomaski, Richard	2024	\$340.55 (W)
504047	Guerra, Michael & Sonia	2024	\$113.54 (R)
127581	Serns LLC	2024	\$209.52 (R)
510541	Walker, David & Marjorie	2024	\$782.55 (R)
108444	RNR Adventures LLC	2024	\$176.56 (W)
197992	Wilson, Walter Eugene	2024	\$32.73 (R)
115198	RAMA Oceanfront Apt LLC	2024	\$13,161.82 (R)

Sincerely,

Cheryl E. Johnson, PCC, CTOP

By: Tristan Belk



**Office of Galveston County  
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**Penalty & Interest Review Committee  
Findings and Recommendation**

Owner Name( s): Tomaski Richard S II & Leigh S

Account #(s): 144290

Date Considered: 4/8/25 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: Insufficient evidence to demonstrate error by USPS. If customer can provide evidence of other timely tax office payments mailed during time period (or other bank info) we will reconsider.

**Reviewers:**

Cheryl E. Jones  
County Tax Assessor/Collector

J. Bell  
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): Guerra Michael Angelo & Sonya Nicole

Account #(s): 504047

Date Considered: 4/8/2025 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: Statements mailed timely to customer  
(Oct 2024). Failure to receive is not  
justification for failure to pay. Statements  
NOT returned by USPS & GCTO.

**Reviewers:**

Cheryl E. Johnson  
County Tax Assessor Collector

J Bell  
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): Serns LLC

Account #(s): 127581

Date Considered: 4/8/25 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: Insufficient evidence provided to demonstrate error by Chase/Paymenlus. Inadequate documentation to demonstrate banking error (in this event - bank error not eligible for clerical error).

**Reviewers:**

Cheryl E. John  
County Tax Assessor Collector

J. Bell  
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): Walker David H & Marjorie B

Account #(s): 510541

Date Considered: 4/8/25 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: \_\_\_\_\_

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\_\_\_\_\_  
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**Reviewers:**

Cheryl E. Jordan  
County Tax Assessor Collector

J. Bell  
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): RNR Adventures LLC

Account #(s): 108444

Date Considered: 4/8/25 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: \_\_\_\_\_

**Reviewers:**

Cheryl E. Johnson  
County Tax Assessor/Collector

J. Beeth  
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): Wilson Walter Eugene

Account #(s): 197992

Date Considered: 4/8/25 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: Failure to receive statement not  
justification for failure to pay.

**Reviewers:**

Charles E. Johnson  
County Tax Assessor/Collector

A. Bell  
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): Rama Oceanfront Apartments LLC

Account #(s): 115198

Date Considered: 4/8/25 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: \_\_\_\_\_

**Reviewers:**

Cheryl E. Johnson  
County Tax Assessor Collector

J. Bell  
Chief Deputy Property Tax &  
Support Services

Mark Cravaglia  
Mark Cravaglia, Linebarger, et al