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

July 7, 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 June 1, 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:

Account Number	Property Owner	Tax Year	Amount of Waiver or Refund
118937	Guzman, Elizabeth & Aaron	2025	$267.40 (W)
170132	Allen, Darren	2025	$305.70 (W)
103892	Wylie, Alba	2025	$2,318.19 (R)

Sincerely,

Cheryl E. Johnson, PCC, CTOP

ASSESSOR AND COLLECTOR OF TAXES · COUNTY OF GALVESTON

Office of Galveston County Assessor & Collector

Property Tax Department

Post Office Box 1169, Galveston, Texas 77553
Telephone (409) 766-2481 ✪ Fax (409) 766-2479
Email: galcotax@co.galveston.tx.us

THE STATE OF TEXAS · COUNTY OF GALVESTON

Penalty & Interest Review Committee

Findings and Recommendation

Owner Name(s): Aaron & Elizabeth Guzman

Account #(s): 118937

Date Considered: 6/1/26 Tax Year in Question: 2025

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: Inadequate supporting info to support error on part of USPS.

Reviewers:

County Tax Assessor Collector

Chief Deputy Property Tax & Support Services

Mark Ciavaglia, Linebarger, et al

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Accounts) # 118937

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.
- [x] 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 [ ] Late Opt Out Entity
- [ ] 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 [ ] 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)*:

Customers states check was mailed from their home January 17, 2026. Check was never received. We requested evidence of checks clearing in order, but customer states check before this was written in August, next check is still unused.

Year	Amount of Waiver/Refund
2025	$267.40

Respectfully submitted,

J. Bell

Senior Property Tax Specialist

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): Allen, Darren

Account #(s): 170132

Date Considered: 6/1/26   Tax Year in Question: 2025

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: This is a legal issue that must be resolved re ownership.

Reviewers:

County Tax Assessor Collector

Chief Deputy Property Tax & Support Services

Mark Ciavaglia, Linebarger, et al

Office of Galveston County Assessor & Collector

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Accounts) # 170132

MEMORANDUM OF FINDINGS

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- [ ] Clerical Error on part of:
  - [ ] CAD [ ] GCTO [ ] USPS *(and sufficient evidence provided)*
- [ ] Section 31.06 Remittance was not paid or honored.
- [x] Other: Legal matter

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

The person requesting the P&I is not reflected as the current owner in our system per deed dated 11/4/2024.

This is a legal matter- please see attached email from CAD.

Respectfully submitted,

Senior Property Tax Specialist

Year	Amount of Waiver/Refund
2025	$305.70

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Penalty & Interest Review Committee
Findings and Recommendation

Owner Name(s): Wylie, Alba

Account #(s): 103892

Date Considered: 6/1/2026 Tax Year in Question: 2025

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: Tax statement provided to customer 4/14/26 clearly showed difference in amounts due.

Reviewers:

County Tax Assessor Collector

Chief Deputy Property Tax & Support Services

Mark Ciavaglia, Linebarger, et al

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Accounts) # 103892

MEMORANDUM OF FINDINGS

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- [ ] Clerical Error on part of:
  - [ ] CAD
  - [ ] GCTO
  - [ ] 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)*:

Property owner states they were told that they came into the tax office in April and were told that the balance would be the same in May. No payment made towards 2025 taxes until May 7th.

Year	Amount of Waiver/Refund
2025	$2,318.19

Respectfully submitted,

Shawn Everhart for

Senior Property Tax Specialist

PT 30 Memorandum of Findings Revised 05-28-2021