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
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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 April 21, 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
118640	Camp, Caroline S & Arthur	2025	$510.51 (W)
108409	CK Gulf Investments LLC	2024	$640.57 (R)
103710	Martinez Barron, Jose A	2025	$88.63 (R)
103710	Martinez Barron, Jose A	2024	$143.44 (R)
351791	Mullenix, James & Linda	2025	$146.65 (W)
610432	Kiatsakdawong, Napat	2025	$765.57 (W)
128047	Bucek, Stan & Tammy	2025	$82.02 (W)
128048	Bucek, Stan & Tammy	2025	$571.38 (W)
394525	Bryan, Michael & Kayla	2025	$353.25 (W)
738680	Bibi, Zamia	2025	$88.45 (W)
738680	Bibi, Zamia	2024	$181.91 (W)
738680	Bibi, Zamia	2023	$235.46 (W)

Sincerely,

J. Bell

Cheryl E. Johnson, PCC, CTOP

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Penalty & Interest Review Committee
Findings and Recommendation

Owner Name(s): CAMP CAROLINE SIMON & ARTHUR K

Account #(s): 118640

Date Considered: 4/21/26 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: ______________________________

Reviewers:

County Tax Assessor Collector | Chief Deputy Property Tax & Support Services | Mark Ciavaglia, Linebarger, et al

PT 30 Findings and Recommendation Revised 05-06-2022

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Email: galcotax@co.galveston.tx.us

Accounts) # 118640

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:

- [x] 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)*:

Not paid timely due to death in family.

Year	Amount of Waiver/Refund
2025	$510.51

Respectfully submitted,

Shaun Everhart for

Senior Property Tax Specialist

PT 30 Memorandum of Findings Revised 05-28-2021

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Penalty & Interest Review Committee
Findings and Recommendation

Owner Name(s): CK GULF INVESTMENTS LLC

Account #(s): 108409

Date Considered: 4/21/26 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: Customer failed to pay second half of 2024 taxes which were later paid by mortgage company.

Reviewers:

County Tax Assessor Collector	Chief Deputy Property Tax & Support Services	Mark Ciavaglia, Linebarger, et al

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Accounts) # 108409

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 ☐ 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)*:

Half payment was submitted for 2024 taxes on 12/31/2024. Account was set for disaster installments and disaster coupons mailed. 33.08 notice mailed and delinquent balance was paid by mortgage company on 10/30/2025 resulting in late fees. Property owner is requesting waiver of fees because they have an escrow account on mortgage.

Year	Amount of Waiver/Refund
2024	$640.57

Respectfully submitted,

Shawn Everhart for

Senior Property Tax Specialist

PT 30 Memorandum of Findings Revised 05-28-2021

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Penalty & Interest Review Committee
Findings and Recommendation

Owner Name(s): BARRON JOES ANTONIO MARTINEZ

Account #(s): 103710

Date Considered: 4/21/24 Tax Year in Question: 2024-2025

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: Customer should contact CAD to combine parcels. This assumes the mortgage company has included both as part of the loan.

Reviewers:

County Tax Assessor Collector

Chief Deputy Property Tax & Support Services

Mark Ciavaglia, Linebarger, et al

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Accounts) # 103710

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
- [X] 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)*:
Customer states he was not aware this lot was on a separate tax bill. Tax bills for primary residence and lot were mailed to the same mailing address, per deed. Address change was received for both accounts February 2026. Both accounts were delinquent for both 2024 and 2025.

Year	Amount of Waiver/Refund
2025	$88.63
2024	$143.44

Respectfully submitted,

J Bell

Property Tax Supervisor

Office of Galveston County
Assessor & Collector
Property Tax Department
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Penalty & Interest Review Committee
Findings and Recommendation

Owner Name(s): Mullenix, James & Linda

Account #(s): 351791

Date Considered: 4/21/26 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: ______________________________

Reviewers:

Cheryl E. Johnson	J. Kelly	Mark Ciavaglia
County Tax Assessor/Collector	Chief Deputy Property Tax & Support Services	Mark Ciavaglia, Linebarger, et al

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Accounts) # 351791

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 ☐ 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)*:

Customer states they were victim of identity theft last year, had to close their one account and opened a new one. Customer wrote a check to pay taxes on a check for the closed bank account. Bank did not inform them that their check had bounced. Requesting refund of P&I.

Our system shows the check was returned for unable to locate and for more information to contact their financial institution.

Respectfully submitted,

Senior Property Tax Specialist

Year	Amount of Waiver/Refund
2025	146.65

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Penalty & Interest Review Committee

Findings and Recommendation

Owner Name(s): Kiatsakdawong, Napat

Account #(s): 610432

Date Considered: 4/21/26 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: Buyer beware notice is included online regarding possible prior year or other year delinquencies outside of lawsuit.

Reviewers:

County Tax Assessor Collector

Chief Deputy Property Tax & Support Services

Mark Ciavaglia, Linebarger, et al

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Accounts) # 610432

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:

- [x] 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
- [x] 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)*:

Customer states they purchased the property through the sheriff sale on 02/03/2026 deed recorded 02/18/2026 customer requesting wavier of P&I due to the delinquency happening prior to owning the property.

Year	Amount of Waiver/Refund
2025	$765.57

Respectfully submitted,

Vicki Kaufman

Senior Property Tax Specialist

PT 30 Memorandum of Findings Revised 05-28-2021

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Penalty & Interest Review Committee
Findings and Recommendation

Owner Name(s): BUCEK STAN & TAMMY

Account #(s): 128047 / 128048

Date Considered: 4/21/26 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: ______

Reviewers:

County Tax Assessor Collector

Chief Deputy Property Tax & Support Services

Mark Ciavaglia, Linebarger, et al

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Accounts) # 128047 / 128048

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.
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- [ ] 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)*:

Property owner paid 1/4 of levy. Account does not qualify for disaster installments.

Year	Amount of Waiver/Refund
2025	128047 $82.02
2025	128048 $571.38

Respectfully submitted,

Shawn Everhart for

Senior Property Tax Specialist

Office of Galveston County Assessor & Collector

Property Tax Department

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Penalty & Interest Review Committee

Findings and Recommendation

Owner Name(s): BRYAN MICHAEL DAVID & KAYLA

Account #(s): 394525

Date Considered: 4/21/26 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: ______________________

Reviewers:

County Tax Assessor Collector

Chief Deputy Property Tax & Support Services

Mark Ciavaglia, Linebarger, et al

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Accounts) # 394525

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:

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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 that they forwarded their mail through USPS on 12/29/2025. Original statement and February late notice were mailed to old mailing address. Address updated on March NAO. Levy Paid 3/27/26 resulting in late fees.

Year	Amount of Waiver/Refund
2025	$353.25

Respectfully submitted,

Sheena Enahurt for

Senior Property Tax Specialist

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Penalty & Interest Review Committee
Findings and Recommendation

Owner Name(s): GCR FORTUNE INC DBA: SK QUICK MART

Account #(s): 738680

Date Considered: 4/21/26 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: ______

Reviewers:

County Tax Assessor Collector

Chief Deputy Property Tax & Support Services

Mark Ciavaglia, Linebarger, et al

PT 30 Findings and Recommendation Revised 05-06-2022

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Accounts) # 738680

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 ☐ 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)*:

Property owner states that they purchased the business in January of 2023 and were not aware that the mailing address on the business personal property account was not updated.

Year	Amount of Waiver/Refund
2025	$88.45
2024	$181.91
2023	$235.46

Respectfully submitted,

Shawn Everhart for

Senior Property Tax Specialist