



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 19, 2024

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

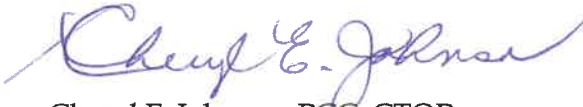
RE: Request for Waiver or Refund of Penalty and Interest Due to Clerical Errors  
as Recommended by Penalty & Interest Review Committee

Dear Judge Henry:

The Penalty & Interest Review Committee met on September 10, 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>
110740	Toler, Magdalena	2023	\$66.07 (R)
131823	Toler, Magdalena	2023	\$17.92 (R)
180357	Walker, Kevin & Angela	2023	\$614.45 (W)
123163	Ballard, Phillip & Deborah	2023	\$1,026.60 (W)
380469	Miller, Roger & Nancy	2023	\$156.76 (W)
118032	Barbara Moore	2023	\$881.69 (W)

Sincerely,

  
Cheryl E. Johnson, PCC, CTOP



**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



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

Owner Name( s): Barbara Moore

Account #(s): 118032

Date Considered: 9/10/24 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: \_\_\_\_\_

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Reviewers:

Cheryl 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): Magdalena Toler

Account #(s): cy ~~118032~~, 131823 & 110740

Date Considered: 9/10/24

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: \_\_\_\_\_

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**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): WALKER KEVIN GLENN AND ANGELA SUE  
Account #(s): 180357

Date Considered: 9/10/24 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: System failed to pick up splis  
pay updates and no coupon sent.

**Reviewers:**

Cheryl E. John  
County Tax Assessor Collector

J. Belh  
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): BALLARD PHILLIP R & DEBORAH H  
Account #(s): 123163

Date Considered: 9/10/24 Tax Year in Question: 2023

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

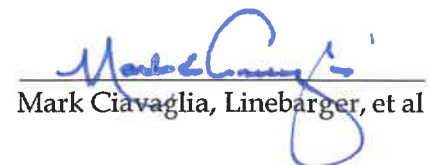
**Basis for Recommendation:**

- ☒ Error on part of CAD, GCTO or USPS (proper documentation provided)  
☐ No Provisions provided by the Texas Property Tax Code to grant waiver  
☐ Other: \_\_\_\_\_

**Reviewers:**

  
County Tax Assessor Collector

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

Owner Name( s): Roger & Nancy Miller

Account #(s): 380469

Date Considered: 9/10/24 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

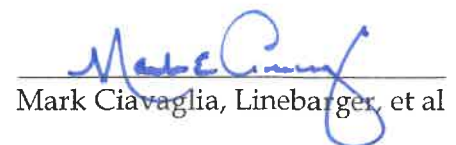
☐ Other: \_\_\_\_\_

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