



Cheryl E. Johnson, PCC, CTOP
 Assessor and Collector of Taxes
 County of Galveston
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December 23, 2024

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 November 12, 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>
504633	Garcia, Chris & Rebekka	2023	\$2,873.52 (R)
127003	Barzilla, Tressa	2023	\$86.74 (W)
112227	Brooks, Claire & Richard	2023	\$7,694.17 (W)
213908	Variety Gifts & Convenience	2019	94.78 (R)
213908	Variety Gifts & Convenience	2020	92.35 (R)
213908	Variety Gifts & Convenience	2021	88.91 (R)
213908	Variety Gifts & Convenience	2022	85.27 (R)
213908	Variety Gifts & Convenience	2023	82.75 (R)
106958	Ladwig, Michael & Kelli	2023	\$5,674.50 (W)

Sincerely,

Cheryl E. Johnson, PCC, CTOP

By: Tristan Belk



**Office of Galveston County
Assessor & Collector
Property Tax Department**
Post Office Box 1169, Galveston, Texas 77553
Telephone (409) 766-2481 ☎ Fax (409) 766-2479
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**Penalty & Interest Review Committee
Findings and Recommendation**

Owner Name(s): GARCIA CHRIS LINARES & REBEKKA SHANNON G

Account #(s): 504633

Date Considered: 11-12-24 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:

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): Tressa Barzilla

Account #(s): 127003

Date Considered: 11-12-24 Tax Year in Question: 2023

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

Basis for Recommendation:

- [] Error on part of CAD, GCTO or USPS (proper documentation provided)
- [X] 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:

J. Bell
County Tax Assessor Collector
By: Tristan Bell

Karen New
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): Claire & Richard Brooks

Account #(s): 112227

Date Considered: 11/12/24 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: Customer should contact title company regarding address for owner not being included on deed.

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): Variety Gifts & Convenience

Account #(s): 213908

Date Considered: 11/12/24 Tax Year in Question: 2019-2023

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: A. GCAD error was corrected in May and delinquency date moved out until July. Owner stated (email) that it was an oversight and their fault as they were focused on the late protest. No legal justification for changing date a second time.

Reviewers:

Cheryl C. 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): LADWIG MICHAEL A & KELLI CM

Account #(s): 106958

Date Considered: 11/12/24 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: Stewart title error.

Reviewers:

Cheryl E. Johnson
County Tax Assessor/Collector

J. Bell
Chief Deputy Property Tax &
Support Services

Mark Ciavaglia
Mark Ciavaglia, Linebarger, et al