



Cheryl E. Johnson, PCC, CTOP
Assessor and Collector of Taxes
County of Galveston
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July 1, 2026

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

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

Dear Judge Henry:

The Penalty & Interest Review Committee met April 20, 2026, and based on a review of all available information, request approval of waivers or refunds listed below due to an error on the part of the USPS as provided by §33.011(j). All appropriate documents are included.

<u>Account</u>	<u>Property Owner</u>	<u>Tax Year</u>	<u>Amount of Waiver or Refund</u>
120441	Velasco, Alfonso & Lynn	2025	\$264.20 (W)
359105	Velasco, Alfonso & Lynn	2025	\$69.49 (W)
119578	Velasco, Alfonso & Lynn	2025	\$38.75 (W)
115211	Velasco, Alfonso & Lynn	2025	\$187.55 (W)
115212	Velasco, Alfonso & Lynn	2025	\$271.72 (W)
109894	Velasco, Alfonso & Lynn	2025	\$300.80 (W)
763150	Velasco, Alfonso & Lynn	2025	\$4.55 (W)
121500	Velasco, Alfonso & Lynn	2025	\$214.81 (W)

Sincerely,

Cheryl E. Johnson, PCC, CTOP



**Office of Galveston County
Assessor & Collector
Property Tax Department**
722 Moody, Galveston, Texas 77550
Telephone (409) 766-2481 • Fax (409) 766-2479
Email: galcotax@co.galveston.tx.us



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

Owner Name(s): Alfonso & Lynn Velasco

Account #(s): See Exhibit A

Date Considered: 4/20/2026 Tax Year in Question: 2025

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

Basis for Recommendation:

☒ Error on part of CAD, GCTC 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:

Charles E. Johnson
County Tax Assessor/Collector

J. Bell
Chief Deputy Property Tax &
Support Services

Mark Ciavaglia
Mark Ciavaglia, Linebarger, et al

EXHIBIT A

ACCOUNT	WAIVER AMOUNT
120441	264.2
359105	69.49
119578	38.75
115211	187.55
115212	271.72
109894	300.8
763150	4.55
121500	214.81
	1351.87



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Accounts) # See Exhibit A

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
- ☐ 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 payment was mailed on 1/16/2026, but was never received by tax office. Customer provided letter from Merrill Lynch stating a stop payment for check written on 1/8/2026 in the amount of \$20,972.48 had been placed on the check.

Year	Amount of Waiver/Refund
2025	\$1,351.87

Respectfully submitted,

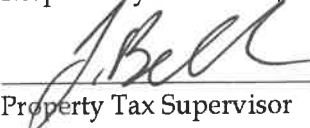

Property Tax Supervisor

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