



Cheryl E. Johnson, PCC, CTOP
Assessor and Collector of Taxes
County of Galveston
722 21st Street, Galveston Texas 77550
Toll Free (877) 766-2284 Fax:(409) 766-2479
Email: galcotax@co.galveston.tx.us



January 15, 2026

Honorable Mark Henry
County Judge
722 Moody Street
Galveston, TX 77550

Re: Tax Refund in Excess of \$2,500.00 Due to Change in Appraisal Roll Account #747601

Dear Judge Henry:

Section 25.25(n) of the Texas Property Tax Code specifies that if a change in the appraisal records of a property owner reduces the tax liability, a refund shall be paid. Section 26.15(f) requires that if a correction decreases the tax liability after the tax has been paid, the taxing unit shall refund to the property owner who paid the tax the difference between the tax paid and the tax legally due.

Upon recommendation of counsel, and in accordance with the above referenced sections of the Tax Code, I hereby request approval of the refund totaling \$449,389.61 as shown on the attached report.

Sincerely,

A handwritten signature in black ink that reads "Cheryl E. Johnson".

Cheryl E. Johnson, PCC, CTOP

01/15/2026 16:42:59
TN536 SELECTION SEQUENCE 5037853
HELD ADJUSTMENT REFUNDS
REFUNDS REPORTED FOR INSPECTION ONLY

TAX COLLECTION SYSTEM
REFUNDS SELECTED REPORT
FROM: 11/14/2023 TO: 11/14/2023
MINIMUM DOLLAR AMOUNT:

PAGE: 1
\$0

ACCOUNT NUMBER	APPR DIST #	SUIT REC TYPE	DEPOSIT RECEIPT	DATE	REMITTANCE#	STAT	AMOUNT	REFUND REASON (S)
747601	UNP TOT YEAR UNIT OWNER NAME 970006280065023	TL IMP ONLY ABST	RF231114 1 11/14/2023	20231114	54009605 DA	449,389.61		
CHECK PAYEE: ROYAL CARIBBEAN INTERNATIONAL	1050 CARIBBEAN WAY	IMP ONLY ABST	628 M B MENARD SUR		LEVY:	397,689.93		
MIAMI	FL331322096				PENALTY:	35,792.09		
					INTEREST:	15,907.59		
					ATTORNEY:	15,907.59		
					CHECK TOTAL:	449,389.61		

NOTE:

TOTAL ALL ACCOUNTS
COUNT OF REFUND CHECKS

449,389.61
1

Application for Tax Refund Overpayments or Erroneous Payments

Galveston County Tax Assessor-Collector c/o Cheryl E. Johnson, PCC, CTOP

(409) 766-2260

Collection Office Name

Phone (area code and number)

722 21st Street (Moody Avenue) Galveston, Texas 77550

Address, City, State, ZIP Code

Taxing Units listed in Section 4

Collecting Tax For (taxing units)

GENERAL INFORMATION: This application is for use in requesting a tax refund pursuant to Tax Code Section 31.11 and Comptroller Rule 9.3039. To apply for a tax refund, the taxpayer or representative must complete Sections 1 through 5 of this application. The refund check will be made payable to the taxpayer and mailed to the taxpayer address provided below.

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the tax collector of the taxing unit for which you are requesting a refund. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for county tax offices may be found on the Comptroller's website.

SECTION 1: Taxpayer Information

GALVESTON CRUISE TERMINAL LLC

Name of Taxpayer

305-982-2274

jaimecastillo@rccl.com

Primary Phone Number (area code and number)

Email Address*

1050 Caribbean Way, Miami, Florida 33132

Mailing Address, City, State, ZIP Code

SECTION 2: Authorized Representative

Provide the information below if an agent has been appointed under Tax Code Section 1.111 to represent the taxpayer for tax matters. Attach a completed and signed Form 50-162, *Appointment of Agent for Property Tax Matters*, if the form has not been filed with the appraisal district. Individual taxpayers handling tax matters on their own behalf skip to section 3.

Sam C. Webb

Attorney

Name of Authorized Representative

Title of Authorized Representative

832-532-6915

sam@webbstrahan.law

Primary Phone Number (area code and number)

Email Address*

730 N. Post Oak Suite 120, Houston, Texas 77024

Mailing Address, City, State, ZIP Code

SECTION 3: Property Information

R747601 / 9700-0628-0065-023

OR

Appraisal District Account Number

Tax Receipt Number

WHARF GALVESTON, TX 77550

Location Address, City, State, ZIP Code

Legal Description (or attach copy of the tax bill or tax receipt):

IMPS ONLY ABST 628 M B MENARD SUR TR 65

SECTION 4: Tax Payment Information

Complete the tax payment information requested below for each taxing unit from which refund is requested. A separate document containing the same information may be attached for additional taxing units, if necessary.

Name of Taxing Unit From Which Refund is Requested	Year for Which Refund is Requested	Date of the Tax Payment	Amount of Taxes Paid	Amount of Tax Refund Requested
1. Galveston City	2022	6/30/2023	\$ 125,571.25	\$ 99,080.87
2. Galveston County	2022	6/30/2023	\$ 103,843.33	\$ 81,936.65
3. Galveston College	2022	6/30/2023	\$ 37,290.00	\$ 29,423.34
4. NAV District #1	2022	6/30/2023	\$ 8,061.70	\$ 6,361.01
5. Co Road & Flood	2022	6/30/2023	\$ 2,385.15	\$ 1,881.98
6. Galveston ISD	2022	6/30/2023	\$ 292,387.50	\$ 230,705.75
7.			\$	\$
8.			\$	\$

Taxpayer's Reason for Refund (attach supporting documentation)

CORRECTED OWNERSHIP OF SUBJECT PROPERTY AT GCAD UPON 25.25 MOTION AFTER TAX PAYMENT MADE BY TAXPAYER. TAXPAYER IS NOT THE OWNER OF THE PROPERTY PER GCAD APPRAISAL RECORDS. PARTIAL REFUND MADE OF \$120,149.32. THE REMAINDER TAX REFUND IS AUTOMATIC UNDER TEXAS TAX CODE 26.15(f). THE TAX REFUND OF \$449,389.61 HAS YET TO BE PAID. THEREFORE, TAXPAYER FILES THIS REFUND CLAIM.

SECTION 5: Taxpayer Signature

I hereby apply for the refund of the above described taxes and certify that the information I have given on this form is true and correct.

print here JAIME CASTILLO, Manager of Galveston Cruise Terminal LLC

Print Taxpayer Name

sign here 

Taxpayer Signature

11/14/2025

Date

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code, §37.10.

If the collector does not respond to this application on or before the 90th day after the date the application form is filed with the collector, this application is presumed to have been denied. The taxpayer may file suit against the taxing unit in the district court to compel payment of the refund if it is filed not later than the 60th date after the collector denies the application.

*See Government Code Section 552.137 regarding confidentiality of email addresses.

FOR COLLECTOR USE ONLY

SECTION 6: Tax Refund Determination

This tax refund is Approved Disapproved

print here

Print Name and Title

sign here

Authorized Officer

Date

print here

Print Name and Title

sign here

Collector(s) of Taxing Unit(s) for Refund Applications Over (insert amount for which governing body approval is required under Tax Code Section 31.11)

Date

Geo

Supp Group: 157

11/10/2023 7:34AM

Current Property Data as of Supp 8

Supp Code: C2525C

Supp Action: M

Prop ID	Owner	%	Legal Description				Values			
747601	72189	100.00	R	Geo: 9700-0628-0065-023	Effective Acres: 0.0000		Imp HS: 0	Market: 25,000,000		
CITY-GALVESTON WHARVES				IMPS ONLY ABST 628 M B MENARD SUR TR 65			Imp NHS: 25,000,000	Prod Loss: 0		
823 25TH ST							Land HS: 0	Appraised: 25,000,000		
GALVESTON, TX 77550-2103				Appraiser: RD	Operator: CSCARB	Acres: 0.0000	Map ID: 0	Cap: 0		
				State Codes: F1			Mtg Cd: 0	Assessed: 25,000,000		
				Situs: WHARF GALVESTON, TX 77550			Ref ID1: 0			
							Ref ID2: 0			
								Late Ag: F		

Change Desc:

25.25C1 CORRECTION TO OWNERSHIP

Owner	Pct	Exemptions	Entity	Ent Pct	Statement	Assessed	Taxable	Freeze	Tax
CITY-GALVESTON WHARVES	72189	100.00	GGA	100.00		25,000,000	0		0.00
823 25TH ST		EX-XV	J01	100.00		25,000,000	0		0.00
GALVESTON, TX 77550-2103			N01	100.00		25,000,000	0		0.00
			RFL	100.00		25,000,000	0		0.00
			S10	100.00		25,000,000	0		0.00
			C30	100.00		25,000,000	0		0.00

Previous Property Data as of Supp: 7

Prop ID	Owner	%	Legal Description				Values			
747601	72189	100.00	R	Geo: 9700-0628-0065-023	Effective Acres: 0.0000		Imp HS: 0	Market: 25,000,000		
CITY-GALVESTON WHARVES				IMPS ONLY ABST 628 M B MENARD SUR TR 65			Imp NHS: 25,000,000	Prod Loss: 0		
823 25TH ST							Land HS: 0	Appraised: 25,000,000		
GALVESTON, TX 77550-2103				Appraiser: RD	Operator: AGARRE	Acres: 0.0000	Map ID: 0	Cap: 0		
				State Codes: F1			Prod Use: 0	Assessed: 25,000,000		
				Situs: WHARF GALVESTON, TX 77550			Mtg Cd: 0			
							Ref ID1: 0			
							Ref ID2: 0			
								Late Ag: F		

Change Desc:

SEC 11.11 GRANT TOTAL EX AS OF 10/16/2022 PER BILL OF SALE & CORR OWN

Owner	Pct	Exemptions	Entity	Ent Pct	Statement	Assessed	Taxable	Freeze	Tax
CITY-GALVESTON WHARVES	72189	100.00	GGA	100.00		25,000,000	19,726,027		0.00
823 25TH ST		EX-XV	J01	100.00		25,000,000	19,726,027		0.00
GALVESTON, TX 77550-2103		IN-10/16/2022	N01	100.00		25,000,000	19,726,027		0.00
			RFL	100.00		25,000,000	19,726,027		0.00
			S10	100.00		25,000,000	19,726,027		0.00
			C30	100.00		25,000,000	19,726,027		0.00

Gain or Loss of Value for:

Property: 747601 Geo: 9700-0628-0065-023

Entity	Current			Previous			Gain / Loss		
	Assessed	Taxable	Tax	Assessed	Taxable	Tax	Assessed	Taxable	Tax
C30	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
GGA	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
J01	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
N01	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
RFL	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
S10	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00