

# **GALVESTON COUNTY, TEXAS**

## **COMMISSIONERS COURT**

### **SPECIAL MEETING**

### **AGENDA**

722 Moody  
County Courthouse  
Galveston, TX 77550  
(409) 766-2244

Mark Henry  
County Judge

Darrell Apffel  
Commissioner, Precinct 1

Joe Giusti  
Commissioner, Precinct 2

Hank Dugie  
Commissioner, Precinct 3

Robin Armstrong, MD  
Commissioner, Precinct 4

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**Friday, January 23, 2026**

**2:00 PM**

**CALDER MEETING LOCATION**

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**174 Calder Rd., Room 100  
League City, Texas 77573**

### **SPECIAL MEETING**

CONSENT AGENDA: ALL ITEMS MARKED WITH A SINGLE ASTERISK (\*) ARE PART OF THE CONSENT AGENDA AND REQUIRE NO DELIBERATION BY THE COMMISSIONERS COURT. ANY COMMISSIONERS COURT MEMBER MAY REMOVE AN ITEM FROM THIS AGENDA TO BE CONSIDERED SEPARATELY.

In accordance with the provisions of the Americans with Disabilities Act (ADA), persons in need of a special accommodation to participate in this proceeding shall, within three (3) days prior to any proceeding contact the County Judge's office at 722 Moody, Galveston, Texas 77550 (409) 766-2244.

### **Call to Order**

### **Public Comment**

#### **\* Consent Agenda**

- \*1.** Consideration of request of tax refunds in excess of \$2,500.00 due to change in appraisal roll account #747601 submitted by the Tax Assessor/Collector

### **Adjourn**

### **Appearances before Commissioners Court**

A speaker whose subject matter as submitted relates to an identifiable item of business on this agenda will be requested by the County Judge or other presiding court members to come to the podium where they will be limited to three minutes (3). A speaker whose subject matter as submitted does not relate to an identifiable item of business on this agenda will be limited to three minutes (3) and will be allowed to speak before the meeting is adjourned. Please arrive prior to the meeting and sign in with the County Clerk.

**Executive Sessions**

The Galveston County Commissioners Court may recess into closed meeting (Executive Session) on any item listed on this agenda if the Executive Session is authorized under the Open Meetings Act pursuant to one or more the following exceptions: Tex. Gov't Code §§ 551.071 (consultation with attorney), 551.072 (deliberation regarding real property), 551.073 (deliberation regarding a prospective gift or donation), 551.074 (personnel matters), 551.0745 (personnel matters affecting County advisory body), 551.076 (deliberation regarding security devices or security audits), and/or 551.087 (deliberations regarding economic development negotiations). The Presiding Officer of the Commissioners Court shall announce the basis for the Executive Session prior to recessing into Executive Session. However, the Commissioners Court may only enter into the Executive Session on any agenda item for which a separate Executive Session has not been separately posted if, prior to conducting the Executive Session, a majority of the Commissioners Court votes to go into Executive Session. This motion requirement does not apply to any agenda item that has been previously noticed to constitute or include an Executive Session.

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# **GALVESTON COUNTY, TEXAS**

## **COMMISSIONERS COURT**

722 Moody  
County Courthouse  
Galveston, TX 77550  
(409) 766-2244

**\*1.**

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**Cheryl E. Johnson, PCC, CTOP**  
**Assessor and Collector of Taxes**  
**County of Galveston**

722 21<sup>st</sup> Street, Galveston Texas 77550  
Toll Free (877) 766-2284 Fax: (409) 766-2479  
Email: [galcotax@co.galveston.tx.us](mailto: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 blue 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

PAGE: 1

MINIMUM DOLLAR AMOUNT: \$0

ACCOUNT NUMBER	UNP TOT	YEAR	UNIT	OWNER NAME	APPR DIST #
747601		2022	8005	CITY-GALVESTON WHARVES	970006280065023
CHECK PAYEE:ROYAL CARIBBEAN INTERNATIONAL					
1050 CARIBBEAN WAY					
MIAMI FL331322096					

SUIT	DEPOSIT	
REC TYPE	RECEIPT	DATE
	RF231114	20231114
TL	1	11/14/2023
IMPS ONLY	ABST 628 M B MENARD	SUR

REMITTANCE#	STAT	AMOUNT	REFUND REASON(S)
54009605	DA	449,389.61	
	LEVY:	397,689.93	
	PENALTY:	35,792.09	
	INTEREST:	15,907.59	
	ATTORNEY:	.00	
	CHECK TOTAL:	449,389.61	

TOTAL AMOUNT DUE FOR ACCOUNT .00

NOTE:

TOTAL ALL ACCOUNTS

COUNT OF REFUND CHECKS

# 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

Primary Phone Number (area code and number)

jaimecastillo@rccl.com

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

Name of Authorized Representative

Attorney

Title of Authorized Representative

832-532-6915

Primary Phone Number (area code and number)

sam@webbstrahan.law

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

Appraisal District Account Number

OR

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

Supp Group: 157

Geo

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	Land NHS:	0	Cap:	0
			State Codes: F1 Map ID:	Prod Use:	0	Assessed:	25,000,000
			Situs: WHARF GALVESTON, TX 77550	Mtg Cd:	0		
				Ref ID1:			
				Ref ID2:			
						Late Ag:	F

Change Desc:

25.25C1 CORRECTION TO OWNERSHIP

Owner	Pct	Exemptions	Entity	Ent Pct	Statemnt	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	Land NHS:	0	Cap:	0
			State Codes: F1 Map ID:	Prod Use:	0	Assessed:	25,000,000
			Situs: WHARF GALVESTON, TX 77550	Prod Mkt:	0		
				Ref ID1:			
				Ref ID2:			
						Late Ag:	F

Change Desc:

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

Owner	Pct	Exemptions	Entity	Ent Pct	Statemnt	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