



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 16, 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 July 1, 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>
117947	Huang, Hsiao-Feng & Chin Hung	2023	\$670.88 (R)
389298	Careyblanco Management, LP	2023	\$477.21 (W)
736465	Myhal, Stephen & Carol	2023	\$76.04 (W)
201582	Gloger, Charles Wayne	2022	\$26.23 (R)
112694	Patawaran, Jomar & Maria	2023	\$67.31 (W)
399051	Patawaran, Jomar & Maria	2023	\$70.32 (W)
507358	James, Lillie Jean	2023	\$73.59 (R)
219753	Miranda, Elvira	2023	\$16.49(W)

Sincerely,

  
Cheryl E. Johnson, PCC, CTOP



**Office of Galveston County  
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Property Tax Department**  
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**Penalty & Interest Review Committee  
Findings and Recommendation**

Owner Name( s): Huang Hsiao-Feng & Chin Chang Hung & Phe  
Account #(s): 117941

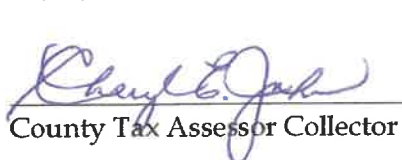
Date Considered: 07/01/2024 Tax Year in Question: 2023

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

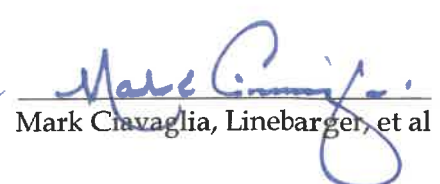
**Basis for Recommendation:**

- ☐ 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: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**Reviewers:**

  
County Tax Assessor Collector

  
Chief Deputy Property Tax &  
Support Services

  
Mark Chavaglia, Linebarger, et al



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


Owner Name( s): Careyblanco Management, LP  
Account #(s): 389298  
Date Considered: 07/01/2024 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)  
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☐ Other: \_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_

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

Owner Name( s): Stephen Frank & Carol Ann Myhal  
Account #(s): 736465


Date Considered: 07/01/2024 Tax Year in Question: 2023

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

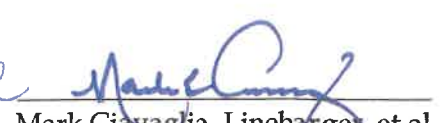
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**Penalty & Interest Review Committee  
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Owner Name( s): Charles Wayne Gloger

Account #(s): 201582

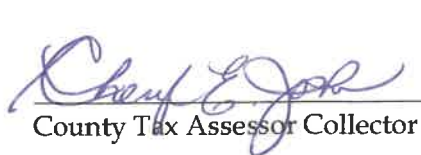
Date Considered: 07/01/2024 Tax Year in Question: 2022

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

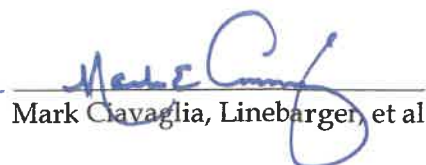
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- ☐ Other: \_\_\_\_\_

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

Owner Name( s): Jamar & Maria Patawaran

Account #(s): 112694 & 399051

Date Considered: 07/01/2024 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)
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- ☐ Error made by customer when making online payment; no provisions
- ☐ Other: \_\_\_\_\_

**Reviewers:**

Chief E. Joh  
County Tax Assessor/Collector

RaDonya R. Dominick  
Chief Deputy Property Tax &  
Support Services

Mark E. Ciavaglia  
Mark Ciavaglia, Linebarger, et al





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

Owner Name( s): Lillie Jean James

Account #(s): 507358

Date Considered: 07/01/2024 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: \_\_\_\_\_

**Reviewers:**

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

Owner Name( s): Elvira Miranda

Account #(s): 219753

Date Considered: 07/01/2024

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: Imple opportunities provided for  
payment to be made timely

**Reviewers:**

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County Tax Assessor Collector

Raquel M. Dominick  
Chief Deputy Property Tax &  
Support Services

Mark Ciavaglia  
Mark Ciavaglia, Linebarger, et al