



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](mailto:galcotax@co.galveston.tx.us)



August 8, 2025

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

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

Dear Judge Henry:

The Penalty & Interest Review Committee met on May 14, 2025, and based on a review of all available information, request approval of waivers or refunds listed below due to clerical errors on the part of the Tax Office, agent of the Tax Office or Galveston Central Appraisal District as provided by Section 33.011 of the Texas Property Tax Code. Signed copies of the Committee Findings and Recommendation are included for your convenience.

<u>Account Number</u>	<u>Property Owner</u>	<u>Tax Year</u>	<u>Amount of Waiver or Refund</u>
287623	Farm2Beach LLC	2024	\$2,206.99 (W)
108555	Rutty, Alyssa	2024	\$364.83 (R)
107948	Osina Rentals LLC	2024	\$149.96 (R)
181958	Tholcken, Edward	2024	\$14.76 (R)
421244	Tholcken, Edward	2024	\$31.99 (R)
164819	Davidson, Gilbert & Mieko	2024	\$496.69 (R)
744914	Obioma, Breanna	2024	\$104.99 (W)

Sincerely,

Cheryl E. Johnson, PCC, CTOP

By: Tristan Belk



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

Owner Name( s): Farm2Beach LLC

Account #(s): 287623

Date Considered: 5/14/2025 Tax Year in Question: 2024

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

Basis for Recommendation:

- ☒ Error on part of CAD, OCTO 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: Incorrect address entered by GCAO

Reviewers:

Cheryl E. Johnson  
County Tax Assessor Collector

J. Bell  
Chief Deputy Property Tax &  
Support Services

Mark Ciavaglia  
Mark Ciavaglia, Linbarger, et al



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

Owner Name( s): Rutty Alyssa

Account #(s): 108555

Date Considered: 5/14/2025 Tax Year in Question: 2024

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: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

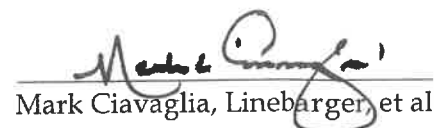
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\_\_\_\_\_

**Reviewers:**

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

Owner Name( s): Osina Rentals LLC

Account #(s): 107948

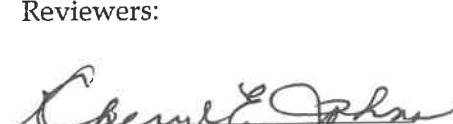
Date Considered: 5/14/2025 Tax Year in Question: 2024

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: \_\_\_\_\_

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

Owner Name( s): Tholcken Edward & Dawn

Account #(s): 181958, 421244

Date Considered: 5/14/2025 Tax Year in Question: 2024

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): Davidson Gilbert & Mieko

Account #(s): 164819

Date Considered: 5/14/2025 Tax Year in Question: 2024

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) *Mortgage Co.\**  
☐ 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: \_\_\_\_\_

*\* Mortgage Company Error covered by Section 33.011(x).*

**Reviewers:**

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

Owner Name( s): Obioma Breanna

Account #(s): 744914

Date Considered: 5/14/2025 Tax Year in Question: 2024

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: \_\_\_\_\_

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