



Cheryl E. Johnson, PCC, CTOP
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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 June 1, 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>
502821	West Isle Urgent care	2025	\$63.01 (W)

Sincerely,

Cheryl E. Johnson, PCC, CTOP



**Office of Galveston County
Assessor & Collector
Property Tax Department**
722 Moody, Galveston, Texas 77550
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**Penalty & Interest Review Committee
Findings and Recommendation**

Owner Name(s): WEST ISLE URGENT CARE

Account #(s): 502821

Date Considered: 6/1/24 Tax Year in Question: 2025

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:

Charles E. John
County Tax Assessor Collector

Chief Deputy Property Tax &
Support Services

Mark Ciavaglia
Mark Ciavaglia, Linebarger, et al



**Office of Galveston County
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Accounts) # 502821

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 ☐ Late Opt Out Entity
- ☐ 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 ☐ 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):

Property owner states in attached affidavit that they mailed check number 9128 for \$900.06 on 1/21/2026. +

Check was not received by tax office. Owner has provided bank records showing check 9128 missing from bank records.

Year	Amount of Waiver/Refund
2025	\$63.01

Respectfully submitted,


Senior Property Tax Specialist