



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



July 2, 2025

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  
as Recommended by Penalty & Interest Review Committee

Dear Judge Henry:

The Penalty & Interest Review Committee met on June 10, 2025. Based upon review of all available information, approval of the following waivers or refunds is requested due to clerical errors on the part of the Tax Office, an agent of the Tax Office, the Central Appraisal District or a mortgage company. Signed copies of the Committee Findings and Recommendation are included for your convenience.

<u>Account</u>	<u>Property Owner</u>	<u>Tax Year</u>	<u>Amount of Waiver or Refund</u>
195813	2600 Gulf One LLC	2024	\$1,132.33 (R)
178821	Freesandsvr LLC	2024	\$870.61 (W)
212697	Gandara, Joe & Crystal	2024	\$3,332.26 (W)

Sincerely,

  
Cheryl E. Johnson, PCC, CTOP  
By: 



**Office of Galveston County  
Assessor & Collector  
Property Tax Department**

722 Moody, Galveston, Texas 77550  
Telephone (409) 766-2481 • Fax (409) 766-2479  
Email: galcotax@co.galveston.tx.us



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

Owner Name( s): 2600 Gulf One LLC

Account #(s): 195813

Date Considered: 6/10/2025 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: Mortgage company error

**Reviewers:**

Cheryl E. Johnson  
County Tax Assessor/Collector

A. Bell  
Chief Deputy Property Tax &  
Support Services

Mark Ciavaglia  
Mark Ciavaglia, Linebarger, et al



**Office of Galveston County  
Assessor & Collector**

**Property Tax Department**

722 Moody, Galveston, Texas 77550  
Telephone (409) 766-2481 • Fax (409) 766-2479  
Email: galcotax@co.galveston.tx.us



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

Owner Name( s): Freesandsvr LLC

Account #(s): 178821

Date Considered: 6/10/2025 Tax Year in Question: 2024

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

**Basis for Recommendation:**

- ☒ Error on part of CAD LECTO 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:**

Cheryl E. Johnson  
County Tax Assessor/Collector

J. Bell  
Chief Deputy Property Tax &  
Support Services

Mark Ciavaglia  
Mark Ciavaglia, Linebarger, et al



**Office of Galveston County  
Assessor & Collector  
Property Tax Department**  
722 Moody, Galveston, Texas 77550  
Telephone (409) 766-2481 • Fax (409) 766-2479  
Email: galcotax@co.galveston.tx.us



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

Owner Name( s): Gandara Joe & Crystal

Account #(s): 212697

Date Considered: 6/10/2025 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: Mortgage Company Failure

**Reviewers:**

Cheryl E. Johnson  
County Tax Assessor Collector

J. Bell  
Chief Deputy Property Tax &  
Support Services

Mark Ciavaglia  
Mark Ciavaglia, Linebarger, et al