



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

Post Office Box 1169, Galveston, Texas 77553  
Telephone (409) 766-2481 ☎ Fax (409) 766-2479  
Email: galcotax@co.galveston.tx.us



Accounts) # 430172

**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*):

Customer states he made payment 11/30/25 for first half payment. Customer received a notice in February informing him that there was a delinquent balance due. Customer submitted email to galcotax@co.galveston.tx.us to inquire about the balance. This email was never received, which was confirmed by IT. When customer submitted online payment 11/30/25, the payment was \$30 short of the first half payment, resulting in account not being set up on half pay.

| Year | Amount of Waiver/Refund |
|------|-------------------------|
| 2025 | \$648.06                |
|      |                         |
|      |                         |

Respectfully submitted,

  
Senior Property Tax Specialist