



Cheryl E. Johnson, PCC, CTOP
Assessor and Collector of Taxes
County of Galveston
722 Moody Avenue, Galveston, Texas 77550
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Email: galcotax@co.galveston.tx.us



October 21, 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 October 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>
519617	Seawall Tuscan Villas	2021	\$2,145.67 (W)
519617	Seawall Tuscan Villas	2022	\$2,324.04 (W)
519617	Seawall Tuscan Villas	2023	\$2,420.49 (W)
519617	Seawall Tuscan Villas	2024	\$2,151.06 (W)
520248	Baize, Eva M.	2024	\$893.78 (R)
416501	Ruch, Terry & Joanne	2024	\$1,164.63 (W)
141926	Sardelich, Patrick	2024	\$1,548.50 (W)
118919	Goodson, Amy	2024	\$522.75 (W)
288764	Bogle, George & Julie	2024	\$211.04 (R)

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): Bogle, George & Julie
Account #(s): 288764

Date Considered: 10/14/25 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: _____

Reviewers:

Charles E. Johnson
County Tax Assessor Collector

A. Bell
Chief Deputy Property Tax &
Support Services

Mark Ciavaglia
Mark Ciavaglia, Linebarger, et al



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

Owner Name(s): Goodson, Amy

Account #(s): 118919

Date Considered: 10/14/25 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: Incorrect/delay in records from GCAO

Reviewers:

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

Owner Name(s): Sardelich Patrick

Account #(s): 141926

Date Considered: 10/14/26 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 company*
- ☐ 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. John
County Tax Assessor/Collector

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

Owner Name(s): RUCH TERRY & JOANNE

Account #(s): 416501

Date Considered: 10/14/25 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): Kessler, Eva

Account #(s): 520248

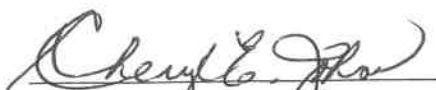
Date Considered: 10/14/25 Tax Year in Question: 2024

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

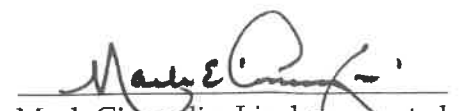
Basis for Recommendation:

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

Owner Name(s): SEAWALL TUSCAN VILLAS OWNERS ASSN C/O EPM

Account #(s): 519617

Date Considered: 10/14/25 Tax Year in Question: 2021-2024

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

Basis for Recommendation:

- ☒ Error on part of CAD, GOTO 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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