



Cheryl E. Johnson, PCC, CTOP
Assessor and Collector of Taxes
County of Galveston

722 21st Street, Galveston Texas 77550
Toll Free (877) 766-2284 Fax: (409) 766-2479
Email: galcotax@co.galveston.tx.us



January 15, 2026

Honorable Mark Henry
County Judge
722 Moody Street
Galveston, TX 77550

Re: Tax Refund in Excess of \$2,500.00 Due to Change in Appraisal Roll Account #747601

Dear Judge Henry:

Section 25.25(n) of the Texas Property Tax Code specifies that if a change in the appraisal records of a property owner reduces the tax liability, a refund shall be paid. Section 26.15(f) requires that if a correction decreases the tax liability after the tax has been paid, the taxing unit shall refund to the property owner who paid the tax the difference between the tax paid and the tax legally due.

Upon recommendation of counsel, and in accordance with the above referenced sections of the Tax Code, I hereby request approval of the refund totaling \$449,389.61 as shown on the attached report.

Sincerely,

A handwritten signature in blue ink that reads "Cheryl E. Johnson".

Cheryl E. Johnson, PCC, CTOP

ACCOUNT NUMBER	UNP	TOT	YEAR	UNIT	OWNER NAME	APPR DIST #	SUIT REC TYPE	DEPOSIT RECEIPT	DATE	REMITTANCE#	STAT	AMOUNT	REFUND REASON(S)
747601			2022	8005	CITY-GALVESTON WHARVES	970006280065023	TL	1	11/14/2023	54009605	DA	449,389.61	
CHECK PAYEE: ROYAL CARIBBEAN INTERNATIONAL										LEVY:		397,689.93	
1050 CARIBBEAN WAY										PENALTY:		35,792.09	
MIAMI FL331322096										INTEREST:		15,907.59	
										ATTORNEY:		.00	
TOTAL AMOUNT DUE FOR ACCOUNT										CHECK TOTAL:		449,389.61	
												.00	

NOTE:

TOTAL ALL ACCOUNTS449,389.61

COUNT OF REFUND CHECKS1

Application for Tax Refund Overpayments or Erroneous Payments

Galveston County Tax Assessor-Collector c/o Cheryl E. Johnson, PCC, CTOP

(409) 766-2260

Collection Office Name

Phone (area code and number)

722 21st Street (Moody Avenue) Galveston, Texas 77550

Address, City, State, ZIP Code

Taxing Units listed in Section 4

Collecting Tax For (taxing units)

GENERAL INFORMATION: This application is for use in requesting a tax refund pursuant to Tax Code Section 31.11 and Comptroller Rule 9.3039. To apply for a tax refund, the taxpayer or representative must complete Sections 1 through 5 of this application. The refund check will be made payable to the taxpayer and mailed to the taxpayer address provided below.

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the tax collector of the taxing unit for which you are requesting a refund. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for county tax offices may be found on the Comptroller's website.

SECTION 1: Taxpayer Information

GALVESTON CRUISE TERMINAL LLC

Name of Taxpayer

305-982-2274

Primary Phone Number (area code and number)

jaimecastillo@rccl.com

Email Address*

1050 Caribbean Way, Miami, Florida 33132

Mailing Address, City, State, ZIP Code

SECTION 2: Authorized Representative

Provide the information below if an agent has been appointed under Tax Code Section 1.111 to represent the taxpayer for tax matters. Attach a completed and signed Form 50-162, *Appointment of Agent for Property Tax Matters*, if the form has not been filed with the appraisal district. Individual taxpayers handling tax matters on their own behalf skip to section 3.

Sam C. Webb

Name of Authorized Representative

Attorney

Title of Authorized Representative

832-532-6915

Primary Phone Number (area code and number)

sam@webbstrahan.law

Email Address*

730 N. Post Oak Suite 120, Houston, Texas 77024

Mailing Address, City, State, ZIP Code

SECTION 3: Property Information

R747601 / 9700-0628-0065-023

Appraisal District Account Number

OR

Tax Receipt Number

WHARF GALVESTON, TX 77550

Location Address, City, State, ZIP Code

Legal Description (or attach copy of the tax bill or tax receipt):

IMPS ONLY ABST 628 M B MENARD SUR TR 65

SECTION 4: Tax Payment Information

Complete the tax payment information requested below for each taxing unit from which refund is requested. A separate document containing the same information may be attached for additional taxing units, if necessary.

Name of Taxing Unit From Which Refund is Requested	Year for Which Refund is Requested	Date of the Tax Payment	Amount of Taxes Paid	Amount of Tax Refund Requested
1. Galveston City	2022	6/30/2023	\$ 125,571.25	\$ 99,080.87
2. Galveston County	2022	6/30/2023	\$ 103,843.33	\$ 81,936.65
3. Galveston College	2022	6/30/2023	\$ 37,290.00	\$ 29,423.34
4. NAV District #1	2022	6/30/2023	\$ 8,061.70	\$ 6,361.01
5. Co Road & Flood	2022	6/30/2023	\$ 2,385.15	\$ 1,881.98
6. Galveston ISD	2022	6/30/2023	\$ 292,387.50	\$ 230,705.75
7.			\$	\$
8.			\$	\$

Taxpayer's Reason for Refund (attach supporting documentation)

CORRECTED OWNERSHIP OF SUBJECT PROPERTY AT GCAD UPON 25.25 MOTION AFTER TAX PAYMENT MADE BY TAXPAYER. TAXPAYER IS NOT THE OWNER OF THE PROPERTY PER GCAD APPRAISAL RECORDS. PARTIAL REFUND MADE OF \$120,149.32. THE REMAINDER TAX REFUND IS AUTOMATIC UNDER TEXAS TAX CODE 26.15(f). THE TAX REFUND OF \$449,389.61 HAS YET TO BE PAID. THEREFORE, TAXPAYER FILES THIS REFUND CLAIM.

SECTION 5: Taxpayer Signature

I hereby apply for the refund of the above described taxes and certify that the information I have given on this form is true and correct.

print here ➔ JAIME CASTILLO, Manager of Galveston Cruise Terminal LLC
Print Taxpayer Name

sign here ➔ 
Taxpayer Signature

11/14/2025

Date

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code, §37.10.

If the collector does not respond to this application on or before the 90th day after the date the application form is filed with the collector, this application is presumed to have been denied. The taxpayer may file suit against the taxing unit in the district court to compel payment of the refund if it is filed not later than the 60th date after the collector denies the application.

*See Government Code Section 552.137 regarding confidentiality of email addresses.

FOR COLLECTOR USE ONLY

SECTION 6: Tax Refund Determination

This tax refund is ☐ Approved ☐ Disapproved

print here ➔ _____
Print Name and Title

sign here ➔ _____
Authorized Officer

Date

print here ➔ _____
Print Name and Title

sign here ➔ _____
Collector(s) of Taxing Unit(s) for Refund Applications Over (insert amount for which governing body approval is required under Tax Code Section 31.11)

Date

Supp Group: 157

Geo

11/10/2023 7:34AM

Current Property Data as of Supp 8

Supp Code: C2525C

Supp Action: M

Prop ID	Owner	%	Legal Description	Values			
747601	72189	100.00 R	Geo: 9700-0628-0065-023 Effective Acres: 0.0000	Imp HS:	0	Market:	25,000,000
CITY-GALVESTON WHARVES			IMPS ONLY ABST 628 M B MENARD SUR TR 65	Imp NHS:	25,000,000	Prod Loss:	0
823 25TH ST				Land HS:	0	Appraised:	25,000,000
GALVESTON, TX 77550-2103			Appraiser: RD Operator: CSCARB Acres: 0.0000	Land NHS:	0	Cap:	0
			State Codes: F1 Map ID:	Prod Use:	0	Assessed:	25,000,000
			Situs: WHARF GALVESTON, TX 77550	Mtg Cd:	0		
			Ref ID1:	Prod Mkt:	0		
			Ref ID2:			Late Ag:	F

Change Desc:

25.25C1 CORRECTION TO OWNERSHIP

Owner	Pct	Exemptions	Entity	Ent Pct	Statemnt	Assessed	Taxable	Freeze	Tax
CITY-GALVESTON WHARVES	72189	100.00	GGA	100.00		25,000,000	0		0.00
823 25TH ST		EX-XV	J01	100.00		25,000,000	0		0.00
GALVESTON, TX 77550-2103			N01	100.00		25,000,000	0		0.00
			RFL	100.00		25,000,000	0		0.00
			S10	100.00		25,000,000	0		0.00
			C30	100.00		25,000,000	0		0.00

Previous Property Data as of Supp: 7

Prop ID	Owner	%	Legal Description	Values			
747601	72189	100.00 R	Geo: 9700-0628-0065-023 Effective Acres: 0.0000	Imp HS:	0	Market:	25,000,000
CITY-GALVESTON WHARVES			IMPS ONLY ABST 628 M B MENARD SUR TR 65	Imp NHS:	25,000,000	Prod Loss:	0
823 25TH ST				Land HS:	0	Appraised:	25,000,000
GALVESTON, TX 77550-2103			Appraiser: RD Operator: AGARRE Acres: 0.0000	Land NHS:	0	Cap:	0
			State Codes: F1 Map ID:	Prod Use:	0	Assessed:	25,000,000
			Situs: WHARF GALVESTON, TX 77550	Mtg Cd:	0		
			Ref ID1:	Prod Mkt:	0		
			Ref ID2:			Late Ag:	F

Change Desc:

SEC 11.11 GRANT TOTAL EX AS OF 10/16/2022 PER BILL OF SALE & CORR OWN

Owner	Pct	Exemptions	Entity	Ent Pct	Statemnt	Assessed	Taxable	Freeze	Tax
CITY-GALVESTON WHARVES	72189	100.00	GGA	100.00		25,000,000	19,726,027		0.00
823 25TH ST		EX-XV	J01	100.00		25,000,000	19,726,027		0.00
GALVESTON, TX 77550-2103		IN-10/16/2022	N01	100.00		25,000,000	19,726,027		0.00
			RFL	100.00		25,000,000	19,726,027		0.00
			S10	100.00		25,000,000	19,726,027		0.00
			C30	100.00		25,000,000	19,726,027		0.00

Gain or Loss of Value for:

Property: 747601 Geo: 9700-0628-0065-023

Entity	Current			Previous			Gain / Loss		
	Assessed	Taxable	Tax	Assessed	Taxable	Tax	Assessed	Taxable	Tax
C30	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
GGA	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
J01	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
N01	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
RFL	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00
S10	25,000,000	0	0.00	25,000,000	19,726,027	0.00	0	-19,726,027	0.00