



Cheryl E. Johnson, PCC, CTOP  
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July 21, 2025

The Honorable Mark Henry  
Galveston County Judge  
722 Moody Ave  
Galveston, Texas 77550

RE: Request for Ratification of Denial of Requests for Waiver or Refund of Penalty  
and Interest as Recommended by Penalty & Interest Review Committee

Dear Judge Henry:

The Penalty & Interest Review Committee met on January 13, 2025 and based on a review of all available information, denied the following requests for waiver or refund of penalty and interest. In conformance with the established Tax Office policy, we notified each property owner. Those listed below have not responded within the 21 days required in order to request your reconsideration. I have included for your information, a copy of the Committee Findings and Recommendation.

Therefore, I hereby request that Commissioners Court ratify the decision of the Penalty & Interest Review Committee and deny the following requests:

<u>Account Number</u>	<u>Property Owner</u>	<u>Tax Year</u>	<u>Amount of Waiver or Refund</u>
117544	Root, Brian & Emily	2023	\$4,951.93 (W)

Sincerely,

Cheryl E. Johnson, PCC, CTOP

By: Tristan Belk



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Assessor & Collector  
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Penalty & Interest Review Committee  
Findings and Recommendation

Owner Name( s): Brian & Emily Root

Account #(s): 117544

Date Considered: 1/13/2025 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

☒ Other: *Unless owner can provide check after #1006 with timely (before July 2) processing, no provisions for late mailing. Inadequate evidence to meet requirement of error on part of USPS.*

Reviewers:

*Clayton E. Johnson*  
County Tax Assessor Collector

*J. Belh*  
Chief Deputy Property Tax &  
Support Services

*Mark Ciavaglia*  
Mark Ciavaglia, Linebarger, et al