



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



May 12, 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 February 17, 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>
711660	NOW Dental	2016	\$1,027.49 (W)
711660	NOW Dental	2021	\$55.79 (W)
711660	NOW Dental	2022	\$363.43 (W)
746154	Flip Flop Paradise LLC	2023	\$65.28 (W)
722556	Nhat Phuong Minh LLC	2023	\$1,321.32 (W)

Sincerely,

Cheryl E. Johnson, PCC, CTOP

By: Tristan Belk



**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



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

Owner Name(s): NOW DENTAL
Account #(s): 711660

Date Considered: 2-17-2025 Tax Year in Question: 2016,2021,2022

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: Request is outside of legally permitted
time frame for consideration of waiver.
Company should provide lease agreement
to County delinquent law firm for
determination of liability.

Reviewers:

Cheryl E. Johar
County Tax Assessor Collector

J. Bell
Chief Deputy Property Tax &
Support Services

Mark Cravaglia
Mark Cravaglia, Linebarger, et al



**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



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

Owner Name(s): FLIP FLOP PARADISE LLCM

Account #(s): 746154

Date Considered: 2/17/25 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: _____

Reviewers:

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



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

Owner Name(s): NHAT PHUONG MINH LLC

Account #(s): 722556

Date Considered: 2-17-2023 Tax Year in Question: 2023

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

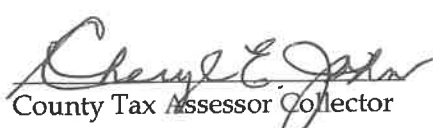
Basis for Recommendation:

☐ Error on part of CAD, GCTO or USPS (proper documentation provided)

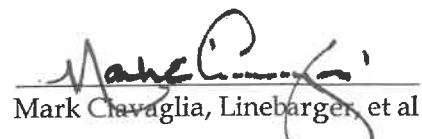
☒ No Provisions provided by the Texas Property Tax Code to grant waiver

☐ Other: _____

Reviewers:


County Tax Assessor Collector


Chief Deputy Property Tax &
Support Services


Mark Clavaglia, Linebarger, et al