



Cheryl E. Johnson, PCC, CTOP
 Assessor and Collector of Taxes
 County of Galveston
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June 02,2026

Honorable Mark Henry
 Galveston County Judge
 722 Moody
 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 April 21,2026. Based upon review of all available information, approval of the following waivers or refunds is requested due to clerical errors on the part of the Tax Office, an agent of the Tax Office, the Central Appraisal District or a mortgage company. Signed copies of the Committee Findings and Recommendation are included for your convenience.

<u>Account</u>	<u>Property Owner</u>	<u>Tax Year</u>	<u>Amount of Waiver or Refund</u>
121328	Carranza Antonio & Alvares De Carranza	2025	\$83.93 (R)
101446	Carranza Antonio & Alvares De Carranza	2025	\$153.58 (R)

Sincerely,

Cheryl E. Johnson, PCC, CTOP

By: Tristan Belk



**Office of Galveston County
Assessor & Collector
Property Tax Department**
722 Moody, Galveston, Texas 77550
Telephone (409) 766-2481 • Fax (409) 766-2479
Email: galcotax@co.galveston.tx.us



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

Owner Name(s): CARRANZA ANTONIO & ALVARES DE CARRANZA

Account #(s): 101446 /101446

Date Considered: 4/21/26

Tax Year in Question: 2025

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: Deputy failed to locate all accounts when customer was in office

Reviewers:

[Signature]
County Tax Assessor Collector

[Signature]
Chief Deputy Property Tax &
Support Services

[Signature]
Mark Ciavaglia, Linebarger, et al



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Accounts) # 121328 / 101446

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)*:

Property owner states that they came into the tax office to pay 3 accounts but only one account was paid. +
Owner adds that they believed all 3 accounts at that time.

Respectfully submitted,

Sharon Everett
Senior Property Tax Specialist

Year	Amount of Waiver/Refund
2025	121328 \$83.93
2025	101446 \$153.58