



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



July 17, 2025

Mark Henry
Galveston County Judge
722 Moody
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 June 10, 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>
612529	Nealon, Shannon Louise	2024	\$264.04 (W)
751320	Selmon, David DeWayne, Jr.	2024	\$616.29 (R)

Sincerely,


Cheryl E. Johnson, PCC, CTOP
By: 



**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): Nealon Shannon Louise

Account #(s): 612529

Date Considered: 6/10/2025 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: No record on account of property
owner contacting us.

Reviewers:

Cheryl E. Johns
County Tax Assessor/Collector

J. Allen
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): Selmon David Dewayne Jr

Account #(s): 751320

Date Considered: 6/10/2025 Tax Year in Question: 2024

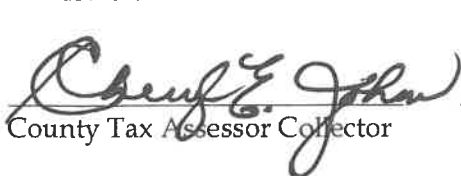
Recommendation: ☐ Grant Waiver ☒ Deny Waiver ☐ Deny due to failure to respond

Basis for Recommendation:

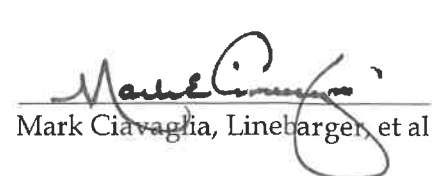
- ☐ Error on part of CAD, GCTO or USPS (proper documentation provided)
- ☐ No Provisions provided by the Texas Property Tax Code to grant waiver (including hardship)
- ☐ Address of property was provided on deed and captured by CAD thus no provisions for customer error
- ☐ Error made by customer when making online payment; no provisions

☐ Other: Inadequate documentation.
Need to know date of next check
not listing of closing docs.

Reviewers:


County Tax Assessor Collector


Chief Deputy Property Tax &
Support Services


Mark Ciavaglia, Linebarger, et al