



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
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May 14, 2025

The Honorable Mark Henry
Galveston County Judge
722 Moody Ave
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 March 18, 2025, and based on a review of all available information, request approval of waivers or refunds listed below due to clerical errors on the part of the Tax Office, agent of the Tax Office or Galveston Central Appraisal District as provided by Section 33.011 of the Texas Property Tax Code. Signed copies of the Committee Findings and Recommendation are included for your convenience.

<u>Account Number</u>	<u>Property Owner</u>	<u>Tax Year</u>	<u>Amount of Waiver or Refund</u>
414330	Click, Kyle & Laurie	2024	\$125.71 (R)
110825	Borsellino, Donald Sr. & Leslie	2024	\$9.07 (R)
219197	Manuzon, Teresa	2024	\$149.96 (R)
368634	DirecTV LLC	2024	\$4.58 (R)
701639	DirecTV LLC	2024	\$.66 (R)
376529	DirecTV LLC	2024	\$.05 (R)
368639	DirecTV LLC	2024	\$.06 (R)
701641	DirecTV LLC	2024	\$.46 (R)
701780	DirecTV LLC	2024	\$1.17 (R)
404471	DirecTV LLC	2024	\$10.77 (R)
368647	DirecTV LLC	2024	\$20.51 (R)
368637	DirecTV LLC	2024	\$48.67 (R)
368640	DirecTV LLC	2024	\$10.14 (R)
368642	DirecTV LLC	2024	\$9.26 (R)
368644	DirecTV LLC	2024	\$16.01 (R)
368645	DirecTV LLC	2024	\$13.95 (R)
376530	DirecTV LLC	2024	\$29.23 (R)

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Belk".

Cheryl E. Johnson, PCC, CTOP

By: Tristan Belk



**Office of Galveston County
Assessor & Collector
Property Tax Department**
Post Office Box 1169, Galveston, Texas 77553
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**Penalty & Interest Review Committee
Findings and Recommendation**

Owner Name(s): CLICK KYLE JARED & LAURIE K SCHMIDT
Account #(s): 414330

Date Considered: 3/18/26 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

☐ Other: _____

Reviewers:

Cheryl E. John
County Tax Assessor/Collector

J. Bell
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): BORSELLINO DONALD V SR & LESLIE SHUPE
Account #(s): 110825

Date Considered: 3/18/25 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
☐ Other: _____

Reviewers:

Cheryl E. Johnson
County Tax Assessor/Collector

J. Bell
Chief Deputy Property Tax &
Support Services

Mark Clavaglia
Mark Clavaglia, Linebarger, et al



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

Owner Name(s): MANUZON TERESA

Account #(s): 219197

Date Considered: 3/18/25 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

☒ Other: Error on part of mortgage company

Reviewers:

Cheryl E. Jaha
County Tax Assessor Collector

J. Bell
Chief Deputy Property Tax &
Support Services

Mark C. Ciavaglia
Mark Ciavaglia, Linebarger, et al



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

Owner Name(s): DirecTV LLC

Account #(s): 368634,701639,376529,368639,701641,701780,404471,368647,368637,368640,368637,368642,368644,368645,376530,404471


Date Considered: 3/18/25 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: _____

Reviewers:


County Tax Assessor/Collector


Chief Deputy Property Tax &
Support Services


Mark Ciavaglia, Linebarger, et al