



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 October 14, 2025. 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>
519617	Simmons, Elizabeth Ann	2021	\$2,145.67 (W)
519617	Simmons, Elizabeth Ann	2022	\$2,324.04 (W)
519617	Simmons, Elizabeth Ann	2023	\$2,420.49 (W)
519617	Simmons, Elizabeth Ann	2024	\$2,151.06 (W)

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

Owner Name(s): SEAWALL TUSCAN VILLAS OWNERS ASSN C/O EPM

Account #(s): 519617

Date Considered: 10/14/25

Tax Year in Question: 2021-2024

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:

Cheryl Johnson
County Tax Assessor Collector

J. Bell
Chief Deputy Property Tax &
Support Services

Mark Ciavaglia
Mark Ciavaglia, Linebarger, et al



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Accounts) # 519617

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 were unaware that their property had separate accounts for the condos and the parking lot. Mailing address on original 2012 deed for this account was listed as an attorney and GCAD states that they updated the mailing address according to the attached management agreement in 2013. Owner adds that they first became aware of the separate account when they were served regarding the delinquent tax lawsuit. Owner is requesting waiver of fees for years 2021-2024.

Year	Amount of Waiver/Refund
2024	\$2,151.06 (W) 2023 \$2,420.49(W)
2022	\$2,324.04 (w)
2021	\$2,145.67 (W)

Respectfully submitted,


Senior Property Tax Specialist