



Cheryl E. Johnson, PCC, CTOP
Assessor and Collector of Taxes
County of Galveston
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August 6, 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 September 10, 2024 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>
153172	Manaslu Heemal Inv #2 LLC	2023	\$859.14 (R)
153172	Manaslu Heemal Inv #2 LLC	2020	\$7.70 (R)
153172	Manaslu Heemal Inv #2 LLC	2019	\$148.12 (R)
153172	Manaslu Heemal Inv #2 LLC	2018	\$99.16 (R)
127378	Vardilos, Gregory & Irene	2023	\$731.78 (W)
301841	Shesha LLC	2023	\$863.40 (W)
507297	Shesha LLC	2023	\$104.89 (W)
432154	Shesha LLC	2023	\$79.43 (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
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**Penalty & Interest Review Committee
Findings and Recommendation**

Owner Name(s): MANASLU HEEMAL INVESTMENT #2 LLC
Account #(s): 153172

Date Considered: 9/10/24 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: Responsibility of title company
to make property owner whole on its
failure to pay timely.

Reviewers:

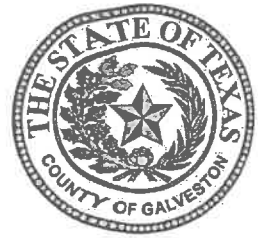
Cheryl E. Johnson
County Tax Assessor/Collector

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): Gregory Vardilos & Irene Lopez-Gamundi
Account #(s): 127378

Date Considered: 9/10/24 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. Jordan
County Tax Assessor Collector

J. Bech
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): Shesha LLC

Account #(s): 301841, 507297, 432154

Date Considered: 9/10/24 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: If customer can provide affidavit and
banking information proving timely
mailing, case will be reconsidered.

Reviewers:

Cheryl E. John
County Tax Assessor/Collector

A. Bell
Chief Deputy Property Tax &
Support Services

Mark Clavaglia
Mark Clavaglia, Linebarger, et al