



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



August 7, 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 May 14, 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:

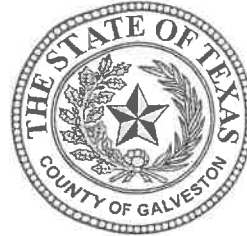
<u>Account Number</u>	<u>Property Owner</u>	<u>Tax Year</u>	<u>Amount of Waiver or Refund</u>
114523	Vander Leest, John	2024	\$76.00 (W)
114592	Vander Leest, John	2024	\$56.57 (W)
118537	Newkirk, Darlene	2024	\$284.05 (R)
124853	Emanuel, Mark & Christine	2024	\$594.17 (R)
164149	Govea, Araceli	2023	\$831.59 (R)
164149	Govea, Araceli	2023	\$276.24 (W)
437158	Boyles, Thomas & Bethany	2024	\$545.43 (W)

Sincerely,


Cheryl E. Johnson, PCC, CTOP
By: 



**Office of Galveston County
Assessor & Collector
Property Tax Department**
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**Penalty & Interest Review Committee
Findings and Recommendation**

Owner Name(s): Vander Leest John

Account #(s): 114523, 114592

Date Considered: 5/14/2025 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: Customer did not provide adequate proof of system error. No other errors reported for that date.

Reviewers:

Cheryl L. 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): Newkirk Darlene

Account #(s): 118537

Date Considered: 5/14/2025 Tax Year in Question: 2024

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

Basis for Recommendation:

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- ☒ No Provisions provided by the Texas Property Tax Code to grant waiver (including hardship)
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- ☐ Error made by customer when making online payment; no provisions
- ☐ Other: _____

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

Owner Name(s): Emanuel Mark & Christine

Account #(s): 124853

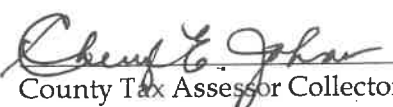
Date Considered: 5/14/2025 Tax Year in Question: 2024

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

Basis for Recommendation:

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- ☐ Other: _____

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

Owner Name(s): Govea Araceli

Account #(s): 164149


Date Considered: 5/14/2025 Tax Year in Question: 2023

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

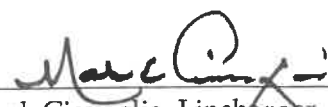
Basis for Recommendation:

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

Owner Name(s): Boyles Thomas E & Bethany K Jones Boyles

Account #(s): 437158


Date Considered: 5/14/2025 Tax Year in Question: 2024

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

Basis for Recommendation:

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- ☐ Other: _____

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Mark Ciavaglia, Linebarger, et al