

**CITY OF EL PASO, TEXAS
AGENDA ITEM
DEPARTMENT HEAD'S SUMMARY FORM**

AGENDA DATE: August 16, 2022
PUBLIC HEARING DATE: N/A

CONTACT PERSON(S) NAME AND PHONE NUMBER: Maria O. Pasillas, (915) 212-1737

DISTRICT(S) AFFECTED: All

STRATEGIC GOAL: Goal 6 – Set the Standard for Sound Governance and Fiscal Management

SUBGOAL: 6.11 Provide efficient and effective services to taxpayers

SUBJECT:

APPROVE a resolution / ordinance / lease to do what? **OR AUTHORIZE** the City Manager to do what? **Be descriptive of what we want Council to approve. Include \$ amount if applicable.**

Approve a resolution that the Taxpayer, MORENO ALEJANDRO & KARLA S, has met the requirements of Section 33.011 of the Tax Code for the request of waiver of penalties and interest and the City waives the penalty and interest amount on the 2021 delinquent taxes pursuant to Section 33.011(j)(1) of the Tax Code in the amount of \$662.92, for the property with the following legal description: 5 CORONADO OAKS #2 LOT 24 (15788.87 SQ FT).

BACKGROUND / DISCUSSION:

Discussion of the what, why, where, when, and how to enable Council to have reasonably complete description of the contemplated action. This should include attachment of bid tabulation, or ordinance or resolution if appropriate. What are the benefits to the City of this action? What are the citizen concerns?

Pursuant to Section 33.011(j)(1) of the Tax Code, the governing body of a taxing unit shall waive penalties and interest on a delinquent tax of the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency to the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date.

PRIOR COUNCIL ACTION:

Has the Council previously considered this item or a closely related one?

Council has considered this previously on a periodic basis.

AMOUNT AND SOURCE OF FUNDING:

How will this item be funded? Has the item been budgeted? If so, identify funding source by account numbers and description of account. Does it require a budget transfer?

HAVE ALL AFFECTED DEPARTMENTS BEEN NOTIFIED? X YES NO

PRIMARY DEPARTMENT: Tax Office

SECONDARY DEPARTMENT: N/A

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

Maria O. Pasillas

(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

RESOLUTION

WHEREAS, pursuant to Section 33.011(j)(1) of the Tax Code, the governing body of a taxing unit shall waive penalties and interest on a delinquent tax of the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency to the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; and

WHEREAS, pursuant to Section 33.011(d) a request for waiver of penalties and interest pursuant to Section 33.011(j)(1) must be made before the 181st day after the delinquency date; and

WHEREAS, pursuant to Section 33.011(d) of the Tax Code, taxpayer, MORENO ALEJANDRO & KARLA S (“Taxpayer”) requested a waiver of penalties and interest on March 15, 2021, before the 181st day after the delinquency date, in the amount of \$662.92 for the 2021 delinquent taxes for the property with the following legal description:

5 CORONADO OAKS #2 LOT 24 (15788.87 SQ FT)

WHEREAS, taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency to the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL PASO:

THAT the Taxpayer, MORENO ALEJANDRO & KARLA S, has met the requirements of Section 33.011 of the Tax Code for the request of waiver of penalties and interest and the City waives the penalty and interest amount on the 2021 delinquent taxes pursuant to Section 33.011(j)(1) of the Tax Code in the amount of \$662.92, for the property with the following legal description:

5 CORONADO OAKS #2 LOT 24 (15788.87 SQ FT)

(Signatures Begin on Following Page)

APPROVED this ____ day of _____ 2022.

CITY OF EL PASO:

Oscar Leeser
Mayor

ATTEST:

Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Wendi N. Vineyard
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
City Tax Assessor/Collector