

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

AGENDA DATE: July 7, 2021
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.

A Resolution to find that taxpayer, Jessica & Isaias Maldonado, have met the requirements of Section 33.011 of the Property Tax Code for the request of waiver of penalties and interest on the 2020 delinquent taxes in the amount of \$297.13 due to a Postal Service error.

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 Property Tax Code, the governing body of a taxing unit may waive penalties and interest on a delinquent tax if the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency date 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 type of item previously.

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? N/A

HAVE ALL AFFECTED DEPARTMENTS BEEN NOTIFIED? 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, JESSICA & ISAIAS MALDONADO (“Taxpayer”) requested a waiver of penalties and interest on March 15, 2021, before the 181st day after the delinquency date, in the amount of \$297.13 for the 2020 delinquent taxes for the property with the following legal description:

5 LAS PAMPAS #1 LOT 7 (21780 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 JESSICA & ISAIAS MALDONADO, have 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 2020 delinquent taxes pursuant to Section 33.011(j)(1) of the Tax Code in the amount of \$297.13, for the property with the following legal description:

5 LAS PAMPAS #1 LOT 7 (21780 SQ FT)

(Signatures Begin on Following Page)

APPROVED this _____ day of _____ 2021.

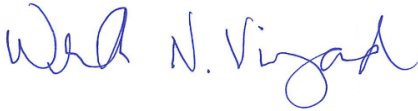
CITY OF EL PASO:

Oscar Leaser
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

From: [Thick, Bea M.](#)
To: [Mack, Sheryl R.](#)
Subject: FW: Delinquent Tax Statement Pro ID 365719- Waiver of Penalties and Interest Request
Date: Tuesday, March 16, 2021 8:09:30 AM

Thank you.

M. Beatrice Thick

Tax Accounts Supervisor
City of El Paso Consolidated Tax Office
221 N Kansas Ste 300
El Paso TX 79901

Our office is currently **closed for in-person services**; however, our call center is operating Mon – Fri, 8 am to 5 pm
Main Ph #: 915-212-0106
citytaxoffice@elpasotexas.gov

Your opinion matters! [Click here](#) to participate in a brief survey and let us know how we are doing.

From: Maldonado <maldonadoisaias@hotmail.com>
Sent: Monday, March 15, 2021 8:40 PM
To: CityTaxOffice <CityTaxOffice@elpasotexas.gov>
Cc: i m <maldonadoisaias@hotmail.com>
Subject: Delinquent Tax Statement Pro ID 365719- Waiver of Penalties and Interest Request

To whom it may concern,

Thank you for taking the time to read my request to waive the penalties and interest of \$297.13, charged on our property (ID# 365719, 1312 Gaucho Rd, San Elizario, TX 79849) for late payment. Last week, I went to the mail box and noticed, I had received a “Delinquent Tax Statement” from the El Paso Consolidated Tax Office. I immediately tried calling the office but noticed it was closed since it was after 5PM.

The next day in the morning, I called again and spoke to a representative who informed me that the “Delinquent Tax Statement” was correct. I then explained to her that I thought the offices were closed due to the Covid-19 pandemic and further explained to her that I had not received the initial tax statement. I asked her why I had only received the “Delinquent Tax Statement” and not the regular Tax Statement which would have advise me of the amount due, and given me the opportunity to plan, and pay for my property taxes on time.

I told her, that I don't pay any bills late, much less that taxes on our home. She told me to hold on and that she would look up in the system to see when the initial Tax Statement had been sent and to what address. She did a quick search and came back and told me that the initial Tax Statement had been returned undelivered by the United States Postal Service back to the El Paso Consolidated Tax Office. I asked if they had tried again since it was the correct address. She said, No, and further explained that the next notice sent out to me was the "Delinquent Tax Statement". I told her that that was odd as my address is the same and that it had not changed. She confirmed my address and confirmed that the address was correct. She was not able to explain why the first notice never made it to our home. I then asked her if I could have the interest and penalties waived due to what had happened. She mentioned that, it would not even be considered, until I paid the balance in full. She said I had to pay the full amount and then write a letter explaining what happened.

I have followed her advise and paid the full amount including the penalties and interest, our balance is now at zero. I am now writing this letter (after paying the full amount) to ask for your consideration in waving the penalty and interest that were added to my property taxes for year 2020. I have marked my calendars and will make sure this never happens again, even if I don't receive a notice from the EL PASO Consolidated Tax Office, my tax bill will be paid on time. I have also looked up the Texas State laws that allows for the waiving of penalties and interest in very limited circumstances and included them below. Once again, thank you for your time and consideration. Have a great day.

Respectfully,
Isaias and Jessica Maldonado

State law only allows the waiving of penalties and interest in very limited circumstances.

See [Texas Property Tax Code 33.01 and 33.011](#) for more information.

Sec. 33.011. Waiver of Penalties and Interest.

(a) The governing body of a taxing unit: (1) shall waive penalties and may provide for the waiver of interest on a delinquent tax if an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates caused or resulted in the taxpayer's failure to pay the tax before delinquency and if the tax is paid not later than the 21st day after the date the taxpayer knows or should know of the delinquency; (2) may waive penalties and provide for the waiver of interest on a delinquent tax if: (A) the property for which the tax is owed is acquired by a religious organization; and (B) before the first anniversary of the date the religious organization acquires the property, the organization pays the tax and qualifies the property for an exemption under Section 11.20 as evidenced by the approval of the exemption by the chief appraiser under Section 11.45; and (3) may waive penalties and provide for the waiver of interest on a delinquent tax if the taxpayer submits evidence showing that: (A) the taxpayer attempted to pay the tax before the delinquency date by mail; (B) the taxpayer mailed the tax payment to an incorrect address that in a prior tax year was the correct address for payment of the taxpayer's tax; (C) the payment was mailed to the incorrect address within one year of the date that the former address ceased to be the correct address for payment of the tax; and (D) the taxpayer paid the tax not later than the 21st day after the date the taxpayer knew or should have known of the delinquency. (b) If a tax bill

is returned undelivered to the taxing unit by the United States Postal Service, the governing body of the taxing unit shall waive penalties and interest if: (1) the taxing unit does not send another tax bill on the property in question at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the appraisal district by the property owner for the tax bill before September 1 of the year in which the tax is assessed; or (2) the tax bill was returned because of an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district in which the taxing unit participates and the taxing unit or appraisal district did not send another tax bill on the property in question at least 21 days before the delinquency date to the proper mailing address. (c) For the purposes of this section, a property owner is considered to have furnished a current mailing address to the taxing unit or to the appraisal district if the current address is expressly communicated to the appraisal district in writing or if the appraisal district received a copy of a recorded instrument transferring ownership of real property and the current mailing address of the new owner is included in the instrument or in accompanying communications or letters of transmittal. (d) A request for a waiver of penalties and interest under Subsection (a)(1) or (3), (b), (h), (j), or (k) must be made before the 181st day after the delinquency date. A request for a waiver of penalties and interest under Subsection (a)(2) must be made before the first anniversary of the date the religious organization acquires the property. A request for a waiver of penalties and interest under Subsection (i) must be made before the 181st day after the date the property owner making the request receives notice of the delinquent tax that satisfies the requirements of Section 33.04(c). To be valid, a waiver of penalties or interest under this section must be requested in writing. If a written request for a waiver is not timely made, the governing body of a taxing unit may not waive any penalties or interest under this section.