

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



DEPARTMENT: Tax Office

AGENDA DATE: 7/22/25

PUBLIC HEARING DATE:

CONTACT PERSON NAME: Maria O. Pasillas

PHONE NUMBER: 915-212-0106

DISTRICT(S) AFFECTED: 5

STRATEGIC GOAL:

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

SUBGOAL:

6.11 Provide efficient and effective services to taxpayers

SUBJECT:

A resolution that the Taxpayer, JUAN A. REBOLLO, has met the requirements of Section 33.011 of the Texas Tax Code for the request of waiver of penalties and interest and the City waives the penalty and interest amount on the 2024 delinquent taxes pursuant to Section 33.011(j)(1) of the Tax Code in the amount of \$427.93, for the property with the following legal description:

26 SUN RIDGE #7 LOT 8 (6195.00 SF)

BACKGROUND / DISCUSSION:

Pursuant to Section 33.011(j)(1) of the Texas 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 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.

COMMUNITY AND STAKEHOLDER OUTREACH:

N/A

PRIOR COUNCIL ACTION:

Council has considered this previously on a periodic basis.

AMOUNT AND SOURCE OF FUNDING:

N/A

REPORTING OF CONTRIBUTION OR DONATION TO CITY COUNCIL:

N/A

NAME	AMOUNT (\$)

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

DEPARTMENT HEAD:

Maria O. Pasillas

Maria O. Pasillas
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(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 if 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, JUAN A. REBOLLO (“Taxpayer”) requested a waiver of penalties and interest on June 19, 2025, before the 181st day after the delinquency date, in the amount of \$427.93 for the 2024 delinquent taxes for the property with the following legal description:

26 SUN RIDGE #7 LOT 8 (6195.00 SF)

WHEREAS, the Taxpayer submitted 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, JUAN A. REBOLLO, 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 2024 delinquent taxes pursuant to Section 33.011(j)(1) of the Tax Code in the amount of \$427.93, for the property with the following legal description:

26 SUN RIDGE #7 LOT 8 (6195.00 SF)

(Signatures Begin on Following Page)

APPROVED this ____ day of _____, 2025.

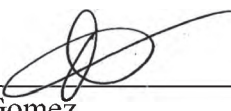
CITY OF EL PASO:

Renard U. Johnson
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Oscar Gomez
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
City Tax Assessor/Collector