

**CITY OF EL PASO, TEXAS
AGENDA SUMMARY FORM**



DEPARTMENT / COUNCIL OFFICE:

AGENDA DATE:

PUBLIC HEARING DATE:

CONTACT PERSON NAME:

PHONE NUMBER:

2nd CONTACT PERSON NAME:

PHONE NUMBER:

DISTRICT(S) AFFECTED:

AGENDA ITEM:

ISSUE STATEMENT:

BACKGROUND:

COUNCIL OPTIONS:

COMMITTEE REVIEW AND/OR RECOMMENDATION:

COMMUNITY AND STAKEHOLDER OUTREACH (if applicable, as an attachment) – please include:

RELATED CITY POLICIES:

PRIOR COUNCIL ACTION:

LEGAL REVIEW:

Legal counsel reviewed as a part of Council packet

Legal counsel reviewed in advance of packet as an individual item

AMOUNT AND SOURCE OF FUNDING:

REPORTING OF CONTRIBUTION OR DONATION TO CITY COUNCIL:

NAME	AMOUNT (\$)

ATTACHMENTS:

FOR MORE INFORMATION:

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

SIGNATURE: _____

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

RESOLUTION

WHEREAS, pursuant to Section 33.011(a)(1) of the Texas Tax Code (“Tax Code”), the governing body of a taxing unit 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 caused or resulted in the taxpayer’s failure to pay the before delinquency date and if the tax is paid not later than the 21st day after the taxpayer knows or should know of the delinquency; and

WHEREAS, pursuant to Section 33.011(d) a request for waiver of penalties and interest pursuant to Section 33.011(a)(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 for properties Prop ID 710906 and Prop ID 710907 requested a waiver of penalties and interest on March 19, 2026, before the 181st day after the delinquency date, in the amount of \$218.91 for the 2025 delinquent taxes for the properties with the following legal description:

**BLK 17 EMERALD PARK #5 LOT 21, 215 EMERALD BRASS PL,
HORIZON CITY, TX 79928-6623**

and

**BLK 17 EMERALD PARK #5 LOT 22, 211 EMERALD BRASS PL,
HORIZON CITY, TX 79928-6623**

WHEREAS, the taxpayer submits evidence sufficient to show that an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district caused or resulted in the taxpayer’s failure to pay the before delinquency date and if the tax is paid not later than the 21st day after the taxpayer knows or should know of the delinquency.

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

THAT the taxpayer for properties Prop ID 710906 and Prop ID 710907, 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 2025 delinquent taxes, pursuant to Section 33.011(a)(1) of the Tax Code, in the amount of \$218.91 for the properties with the following legal description:

**BLK 17 EMERALD PARK #5 LOT 21, 215 EMERALD BRASS PL,
HORIZON CITY, TX 79928-6623**

and

**BLK 17 EMERALD PARK #5 LOT 22, 211 EMERALD BRASS PL,
HORIZON CITY, TX 79928-6623**

(Signatures Begin on Following Page)

APPROVED this _____ Day of _____, 2026.

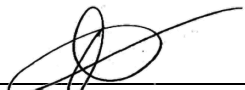
CITY OF EL PASO:

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