

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

**AGENDA DATE:** May 11, 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.**

Discussion and action on a Resolution to find that taxpayer, JUSTO J. ANDRADE, 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 2020 delinquent taxes pursuant to Section 33.011(a)(1), of the Tax Code in the amount of \$540.55.

**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(a)(1) of the Tax Code, the governing body of a taxing unit shall waive penalties and may provide for the waiver of interest on a delinquent tax in an act or omission of an officer, employee, or agent of the taxing unit or 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 taxpayer knows or should know or should know of the delinquency; and 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.

**PRIOR COUNCIL ACTION:**

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

Council has previously considered this type of item in the past.

**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

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\*\*\*\*\*REQUIRED AUTHORIZATION\*\*\*\*\*

**DEPARTMENT HEAD:**

*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(a)(1) of the Tax Code, the governing body of a taxing unit shall waive penalties and may provide for the waiver of interest on a delinquent tax in an act or omission of an officer, employee, or agent of the taxing unit or 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 21<sup>st</sup> day after the taxpayer knows or should know 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 181<sup>st</sup> day after the delinquency date; and

**WHEREAS**, pursuant to Section 33.011(d) of the Tax Code, taxpayer, JUSTO J. ANDRADE ("Taxpayer") requested a waiver of penalties and interest on March 20, 2021, before the 181<sup>st</sup> day after the delinquency date, in the amount of \$540.55 for the 2020 delinquent taxes for the property with the following legal description:

79 TSP 3 SEC 17 T & P ABST 2154 S 131.08 FT OF N 392.58 FT OF W 1/2 OF SE 1/4 OF SW 1/4 OF NE 1/4 (1.00 AC)

**WHEREAS**, the Taxpayer paid the taxes owed on the property on March 25, 2021, which is not later than the 21<sup>st</sup> day after the date the taxpayer knew or should have known of the delinquency; and

**WHEREAS**, the Taxpayer's failure to pay the tax before the delinquency date was a result of an act or omission of the tax office.

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

**THAT** the Taxpayer JUSTO J. ANDRADE, 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 2020 delinquent taxes pursuant to Section 33.011(a)(1) of the Tax Code in the amount of \$540.55, for the property with the following legal description:

79 TSP 3 SEC 17 T & P ABST 2154 S 131.08 FT OF N 392.58 FT OF W 1/2 OF SE 1/4 OF SW 1/4 OF NE 1/4 (1.00 AC)

(SIGNATURES BEGIN ON THE FOLLOWING PAGE)

APPROVED this \_\_\_\_\_ day of \_\_\_\_\_ 2021.

**CITY OF EL PASO:**

\_\_\_\_\_  
Oscar Leeser  
Mayor

**ATTEST:**

\_\_\_\_\_  
Laura D. Prine  
City Clerk

**APPROVED AS TO FORM:**

*Wendi N. Vineyard*  
\_\_\_\_\_  
Wendi N. Vineyard  
Assistant City Attorney

**APPROVED AS TO CONTENT:**

*Maria O. Pasillas*  
\_\_\_\_\_  
Maria O. Pasillas, RTA  
City Tax Assessor/Collector

**From:** [Justo Andrade](#)  
**To:** [Mack, Sheryl R.](#)  
**Subject:** 2020 Property Tax Payment Prop ID 212330  
**Date:** Saturday, March 20, 2021 12:36:57 PM

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Good Afternoon Sheryl,

My name is Justo Andrade with an Address of 3709 San Pablo S. Apt. 2503 Jacksonville, FL 32224. I sent out the payment of \$6,783.49 to pay for my taxes for Prop ID: 212330 and as directed by the letter, I attached it to the self stamped envelope so I may get a returned receipt. I enclosed 2 envelopes one with the already stated address and 11985 Pellicano Rd G 128 El Paso Texas 79936. I made contact with your office on or about 2/3/2021 and I was advised that the check had been returned and when received there would be a letter enclosed that I would send back with the new check so I do not get charged additionally. It was confirmed by your office that the check was received on 1/22/2021 needless to say I never received the letter or the returned check. It was brought attention that the Post Office did not recognize my address therefore returned the check was sent back to the Tax office. When talking to Michael he expressed that a decision was made to charge the check and I am seeing your attempt to charge the check was 2/18/21/ and 2/24/21 and I was charged \$32 for both of these attempts, again I was under the impression I needed a letter to send back in order to not get charged.

I am currently making an attempt to move over money to an account to allow me to process the payment of the original amount of \$6,006.03. I would like to know the departments and individuals who decided to process the payment and in this case, what policy you have that allows you to process the payment in these types of circumstances as expressed by Michael, it appears there were several departments and supervisors involved in making this decision.

On a side note other than Micheal's professionalism your Agents are quick to assume the fault is on the Taxpayer as they speak before they listen maybe that's normal and that's training. The point in case Niesla when taking my call at the beginning she started being rude prior to listening to the issue in that she was asking me who I previously spoke with to confirm I had previously called which as stated I called on or about 2/3/2021, when looking into my issue she realized my call was not something she could answer therefore she started to be a little more cordial. Same with the previous agent, I called on or about 2/3 to ensure my payment was received she had a tough time trying to see what happen then realized that It was sent back because of overpayment and provided me with the directions to make sure you sent the letter so you will not be billed further. It may be that this is the way of training of that position and I guess cause you're trying to collect, but I suggest that they listen before evoking a mean or condescending tone over the phone. Maybe when sending out the letter there should be an instruction that state when calling in please ensure to get the name of the person you speak with when calling in for your records.

Thank you,

Justo Andrade  
3709 San Pablo Rd S Apt 2503  
Jacksonville, FL 32224  
915-731-7768