

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



**DEPARTMENT:** Tax Office

**AGENDA DATE:** 9/3/25

**PUBLIC HEARING DATE:**

**CONTACT PERSON NAME:** Maria O. Pasillas

**PHONE NUMBER:** 915-212-0106

**DISTRICT(S) AFFECTED:** 1

**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, DOUGLAS M. & SILVIA A WATTS, 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 2024 delinquent taxes pursuant to Section 33.011(a)(1) of the Tax Code in the amount of \$2,761.91, for the property with the following legal description:  
2 STONEHEDGE ESTATES LOT 11.

**BACKGROUND / DISCUSSION:**

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.

**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(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 tax 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) of the Tax Code must be made before the 181st day after the delinquency date; and

**WHEREAS**, pursuant to Section 33.011(d) of the Tax Code, taxpayer, DOUGLAS M. & SILVIA A WATTS (“Taxpayer”) requested a waiver of penalties and interest on July 30, 2025, before the 181st day after the delinquency date, in the amount of \$2,761.91 for the 2024 delinquent taxes for the property with the following legal description:

2 STONEHEDGE ESTATES LOT 11

**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, DOUGLAS M & SILVIA A WATTS, 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(a)(1) of the Tax Code, in the amount of \$2,761.91 for the property with the following legal description:

2 STONEHEDGE ESTATES LOT 11

*(Signatures Begin on Following Page)*

APPROVED this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**CITY OF EL PASO:**

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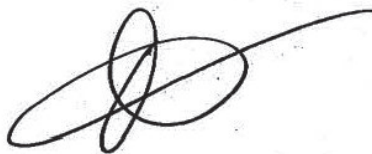
Renard U. Johnson  
Mayor

**ATTEST:**

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Laura D. Prine  
City Clerk

**APPROVED AS TO FORM:**



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Oscar Gomez  
Assistant City Attorney

**APPROVED AS TO CONTENT:**



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Maria O. Pasillas, RTA  
City Tax Assessor/Collector