

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

AGENDA DATE: August 17, 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, DAN & CAROLYN A. GONZALEZ, 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 \$2,093.72.

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

*****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(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

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, DAN & CAROLYN A. GONZALEZ ("Taxpayer") requested a waiver of penalties and interest on July 16, 2021, before the 181st day after the delinquency date, in the amount of \$2,093.72 for the 2020 delinquent taxes for the property with the following legal description:

100 CHAPARRAL PARK #20 LOT 9 (12076.00 SQ FT)

WHEREAS, the Taxpayer paid the taxes owed on the property on July 16, 2021, which is not later than the 21st 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 appraisal district.

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

THAT the Taxpayer, DAN & CAROLYN A. GONZALEZ, 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 \$2,093.72, for the property with the following legal description:

100 CHAPARRAL PARK #20 LOT 9 (12076.00 SQ FT)

(Signatures Begin on 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: [carolyn gonzalez](#)

Sent: Friday, July 16, 2021 10:37 AM

To: [Helen Ortiz](#)

Subject: RE: property Id #18879

Ms. Pasillas,

This is a request for waiver of penalties and interest for tax year 2020. It also is a request for a new tax bill to be sent to corrected address so full payment can be made for

Owed taxes. As seen by request from Dinah Kilgore, RPA, Executive Director/Chief Appraiser, we were not at fault for non payment of 2020 taxes. When we received ,July 14, 2020, a delinquent tax letter from Carmen Perez (Delgado Acosta Spencer Linebargher Perez LLP)was the first we became aware of this non payment. This correspondence from the attorney had the incorrect address also. I personally went to CAD last year to correct address and the problem persists. Today ,July 15,2020, I went to CAD again to correct address. The fact remains that we did not receive a tax bill for 2020. Thank you for addressing this problem. Dan and Carolyn Gonzalez