

**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:**

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\*\*\*\*\*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, ROSA M UGARTE LIVING TRUST (“Taxpayer”) requested a waiver of penalties and interest on March 16, 2026, before the 181st day after the delinquency date, in the amount of \$1,256.55 for the 2025 delinquent taxes for the property with the following legal description:

**155 VISTA DEL SOL #30 PT OF 1 BEG 75.33  
FT N OF SEC (131.34 FT ON ST-100 FT ON  
N-105.87 FT ON W-103.19 FT ON S)  
(11860.17 SQ FT)**

**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, ROSA M UGARTE LIVING TRUST, 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 \$1,256.55 for the property with the following legal description:

**155 VISTA DEL SOL #30 PT OF 1 BEG 75.33  
FT N OF SEC (131.34 FT ON ST-100 FT ON  
N-105.87 FT ON W-103.19 FT ON S)  
(11860.17 SQ FT)**

*(Signatures Begin on Following Page)*

APPROVED this \_\_\_ Day of \_\_\_\_\_, 2026.

**CITY OF EL PASO:**

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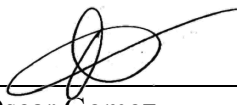
Renard U. Johnson  
Mayor

**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