

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

AGENDA DATE: March 29, 2022
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.

A Resolution to find that taxpayer, Sabal David 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 2021 delinquent taxes pursuant to Section 33.011(a)(1) of the Tax Code in the amount of \$195.79, for the property with the following legal description: 66 HIGHLAND PARK 13 & 14 (6000 SQ FT).

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:

Maia 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, SABAL DAVID ("Taxpayer") requested a waiver of penalties and interest on February 12, 2022, before the 181st day after the delinquency date, in the amount of \$195.79 for the 2021 delinquent taxes for the property with the following legal description:

66 HIGHLAND PARK 13 & 14 (6000 SQ FT)

WHEREAS, the Taxpayer paid the taxes owed on the property on February 9, 2022, 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, Sabal David 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 2021 delinquent taxes pursuant to Section 33.011(a)(1) of the Tax Code in the amount of \$195.79, for the property with the following legal description:

66 HIGHLAND PARK 13 & 14 (6000 SQ FT)

(Signatures Begin on Following Page)

APPROVED this ____ day of _____ 20__.

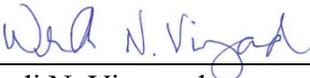
CITY OF EL PASO:

Oscar Leeser
Mayor

ATTEST:

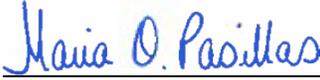
Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Wendi N. Vineyard
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
City Tax Assessor/Collector

From: David Sabal <dsabal18@gmail.com>
Sent: Saturday, February 12, 2022 4:58 PM
To: Pasillas, Maria O. <PasillasMO@elpasotexas.gov>
Subject: Sabal - Request for Waiver

David Sabal
101 Northwind Drive
El Paso, TX 79912
(915) 203-0020
dsabal18@gmail.com

February 12, 2022

Re: Property IDs 271065 and 74503

El Paso City Tax Office,

This email is a formal request for a waiver of penalties and interest for delinquent tax on the two properties, above, due to an error on the City Tax Office website.

I began the payment process in the third week of January 2022. Each of the two credit cards I tried to use to make full payment were both pre-approved for the entire amount plus the service fees. Repeatedly, I received the notice: "Payment Failed – Your payment was unsuccessful." on two different computers, for each of both cards. The cards were not declined nor were there any problems with either of them. Consistently, the error message I received read, "java.io.FileNotFoundException: Response: '403:Forbidden' for url: '<https://checkout.securepds.com/checkout/checkout.svc/json/ConvPayPayment>' "

I contacted the City Tax Office on January 28, 2022, seeking help for this issue and spoke with Ms. Pasillas. She was very helpful. Despite repeated attempts on her part to make a payment with me on the phone, and after conferring with her programmers, she and they were also not successful in making a payment and continued to receive the same error message as I had. This went on through the end of January and the first week of February. On February 9th, I received an email from Ms. Pasillas asking me to try making a payment again. This time it worked and the total amount of tax due on both properties plus added penalties, interest, and service fees was paid in full.

I intended to pay all property tax owed before delinquency and tried to do so many times. My failure to pay the tax before the delinquency date was caused by an error on the El Paso City Tax Office online payment website which took some time to resolve. The tax was properly paid by credit card on February 09, well before the 21st day after the delinquency date of February 01, 2022.

I respectfully request a waiver of penalties and interest and a full refund of all sums paid above the original amount plus service fees due on January 31, 2022.

Thank you for your attention to this matter and for your understanding of the circumstances.

Best regards,
David Sabal