

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

**AGENDA DATE:** April 26, 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 the Taxpayer, MARTINEZ ANGEL A & ROSA A, 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 \$315.15, for the property with the following legal description: 83 VISTA DEL SOL #18 LOT 24 (5989.4050 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 if an act or omission of an officer, employee, or agent of the 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 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 181<sup>st</sup> 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:**

 for 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 if 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 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, MARTINEZ ANGEL A & ROSA A ("Taxpayer") requested a waiver of penalties and interest on March, 2022, before the 181<sup>st</sup> day after the delinquency date, in the amount of \$315.15 for the 2021 delinquent taxes for the property with the following legal description:

83 VISTA DEL SOL #18 LOT 24 (5989.4050 SQ FT)

**WHEREAS**, the Taxpayer paid the taxes owed on the property on March 7, 2022, 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 appraisal district.

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

**THAT** the Taxpayer, MARTINEZ ANGEL A & ROSA A, 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 \$315.15 , for the property with the following legal description:

83 VISTA DEL SOL #18 LOT 24 (5989.4050 SQ FT)

*(Signatures Begin on Following Page)*

APPROVED this \_\_\_\_ day of \_\_\_\_\_ 2022.


**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:**

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

5801 Trowbridge Dr.  
El Paso, TX 79925

**El Paso Central Appraisal District**  
**To: Revenue Processing Department**

**Re: Request for Penalty Abatement**

GECU  
7227 Viscount Blvd.  
El Paso, TX 79925

3/3/2022

To Whom it May Concern:

We are writing this letter to request an abatement of penalties in the amount of \$315.15, as stated in the City of El Paso website for the tax penalty received by Mr. Angel A. Martinez from the City of El Paso.

The reason why the property taxes for the second tax ID were not paid on time for this property (*10913 Bob Stone Dr*) is because such tax ID currently reflects an incorrect property site address. The tax ID currently shows a property site address of (*1013 Bob Stone Dr*).

Please find attached to this letter supporting documentation from the Central Appraisal District and the El Paso Property Tax Search websites indicating the incorrect property site address linked to the account number.

We would like to appeal to you to please approve our request for the tax penalty abatement. You can also reach me at 915-774-6082 for any additional information you might require.

Sincerely,

**Brenda Arguelles**  
Mortgage Servicing Department - GECU

Year

GIS Data (Beta)

Excel Download

Print

2021

Property

Account

Type:

Prop ID:

Agent Code:

Property Use Code:

R

408803

-

-

Geo ID:

Legal Description:

Property Use Description:

V89399908304710

83 VISTA DEL SOL #18 LOT 24 (5989.4050 ± FT)

-

Location

Address:

Neighborhood:

Neighborhood CD:

Mapsco:

Map ID:

1013 BOB STONE DR A EL PASO, TX

-

EV89310220

740J

Z-51

Owners

Name:

Mailing Address:

Owner ID:

Ownership (%):

Exemptions

MARTINEZ ANGEL A & ROSA A

3099 SUNNY PRAIRIE DR EL PASO TX 79938-1606

986661

100.00

-

Executive Director/Chief Appraiser

Dinah L. Kilgore, R.P.A.

Location:

5801 Trowbridge Dr.

El Paso, TX 79925

P: (915) 780-2000

F: (915) 780-2130

General Information:

(915) 780-2131

Email us: admin@epcad.org

Webmaster: webmaster@epcad.org

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