

**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, EL PASO TEACHERS' ASSOCIATION, 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 \$23.43, for the property with the following legal description: INV FURN MACH CMP.

**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:**

*Sheryl R. Mack* 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 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 21<sup>st</sup> 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 181<sup>st</sup> day after the delinquency date; and

**WHEREAS**, pursuant to Section 33.011(d) of the Tax Code, taxpayer, EL PASO TEACHERS' ASSOCIATION ("Taxpayer") requested a waiver of penalties and interest on March 10, 2022, before the 181<sup>st</sup> day after the delinquency date, in the amount of \$23.43 for the 2021 delinquent taxes for the property with the following legal description:

INV FURN MACH CMP

**WHEREAS**, the Taxpayer paid the taxes owed on the property on March 1, 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, EL PASO TEACHERS' ASSOCIATION, 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 \$23.43 for the property with the following legal description:

INV FURN MACH CMP

*(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

**From:** [EPTA TSTA](#)  
**To:** [Pasillas, Maria O.](#)  
**Subject:** Fwd: Acct 0654-999-1004-0000 and change of address  
**Date:** Friday, March 11, 2022 10:49:31 AM  
**Attachments:** [image002.png](#)

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Ms. Pasillas,

I received your response yesterday in reference to our dispute with the penalty charges on our tax statement. You asked for evidence. I am forwarding you an email sent to me by Mr, Arik Wright, Business Personal Property Manager with the El Paso Central Appraisal District. It is my hope that this will suffice and stand as proper evidence.

Thank you.

Norma De La Rosa  
President  
El Paso Teachers Association/TSTA/NEA  
1300 El Paso St,  
El Paso, TX 79902  
(915) 479-7867 Cell  
(915) 533-3905 Office  
[eptagrapevine@gmail.com](mailto:eptagrapevine@gmail.com)

----- Forwarded message -----

From: **Arik Wright** <[ariwri@epcad.org](mailto:ariwri@epcad.org)>  
Date: Fri, Mar 11, 2022 at 10:41 AM  
Subject: Acct 0654-999-1004-0000 and change of address  
To: [eptagrapevine@gmail.com](mailto:eptagrapevine@gmail.com) <[eptagrapevine@gmail.com](mailto:eptagrapevine@gmail.com)>

Good morning Ms. De La Rosa,

I am writing you this morning per our previous conversation. You came into our office 8/11/2021 for your penalty protest. Below is the information for your protest:

Prop-id: 427261

Geo-ID: 0654-999-1004-0000

Year protested: 2021

Case ID: 38800

Per the recording on the hearing; you did notify us that the property had changed location on record.

If I can be of further assistance please let me know.

Thanks,

Arik Wright R.P.A  
Business Personal Property Manager

El Paso Central Appraisal District

Office: (915)780-2095

Email: <mailto:ariwri@epcad.org>

Need to send files securely? <https://SecureSend.EPCAD.org/BPP>



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El Paso Teachers Association

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