

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

AGENDA DATE: March 26, 2024

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.

Approve a resolution that the Taxpayer, ADVANTAX INC, CARDINAL HEALTH 200 LLC, 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 2023 delinquent taxes pursuant to Section 33.011(j)(1) of the Tax Code in the amount of \$23,274.17, for the properties with the following legal description:

FURN MACH INV CMP SIGN (1320 DON HASKINS DR)
INV FURN CMP MACH VEHS (1 BUTTERFIELD TRAIL BLVD)
LEASED MACH IN TDC 34 (MISC FILE NO. 34)

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.

Taxpayer was provided Contribution and Disclosure Forms in accordance with Ordinance No. 019581.

PRIOR COUNCIL ACTION:

Has the Council previously considered this item or a closely related one?

Council has considered this previously on a periodic basis.

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?

HAVE ALL AFFECTED DEPARTMENTS BEEN NOTIFIED? _X_ YES ___NO

PRIMARY DEPARTMENT: Tax Office

SECONDARY DEPARTMENT: N/A

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD: *Maria O. Pasillas*

RESOLUTION

WHEREAS, pursuant to Section 33.011(j)(1) of the Tax Code, the governing body of a taxing unit shall waive penalties and interest on a delinquent tax of the taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency to the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; and

WHEREAS, pursuant to Section 33.011(d) a request for waiver of penalties and interest pursuant to Section 33.011(j)(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, ADVANTAX INC, CARDINAL HEALTH 200 LLC (“Taxpayer”) requested a waiver of penalties and interest on February 14, 2024, before the 181st day after the delinquency date, in the amount of \$23,274.17 for the 2023 delinquent taxes for the properties with the following legal description:

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WHEREAS, taxpayer submits evidence sufficient to show that the taxpayer delivered payment for the tax before the delinquency to the United States Postal Service for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date.

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

THAT the Taxpayer, ADVANTAX INC, CARDINAL HEALTH 200 LLC, 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 2023 delinquent taxes pursuant to Section 33.011(j)(1) of the Tax Code in the amount of \$23,274.17, for the properties with the following legal description:

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(Signatures Begin on Following Page)

APPROVED this ____ day of _____ 20 ____.

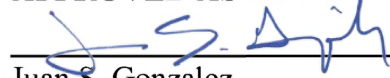
CITY OF EL PASO:

Oscar Leeser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
City Tax Assessor/Collector