

**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, BEATRIZ MENDOZA, 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(a)(1) of the Tax Code in the amount of \$474.40, for the property with the following legal description:

183 TIERRA DEL ESTE #50 LOT 1 (6187.95 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.

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?  YES  NO**

**PRIMARY DEPARTMENT:** Tax Office

**SECONDARY DEPARTMENT:** N/A

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\*\*\*\*\*REQUIRED AUTHORIZATION\*\*\*\*\*

**DEPARTMENT HEAD:** *Maria O. Pasillas*

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(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, BEATRIZ MENDOZA ("Taxpayer") requested a waiver of penalties and interest on February 29, 2024, before the 181<sup>st</sup> day after the delinquency date, in the amount of \$474.40 for the 2023 delinquent taxes for the property with the following legal description:

183 TIERRA DEL ESTE #50 LOT 1 (6187.95 SQ FT)

**WHEREAS**, the Taxpayer paid the taxes owed on the property on February 29, 2024, 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 tax office.

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

**THAT** the Taxpayer, BEATRIZ MENDOZA 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(a)(1) of the Tax Code in the amount of \$474.40, for the property with the following legal description:

183 TIERRA DEL ESTE #50 LOT 1 (6187.95 SQ FT)

*(Signatures Begin on Following Page)*

**APPROVED** this \_\_\_\_ day of \_\_\_\_\_ 20\_\_.

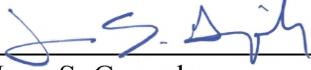
**CITY OF EL PASO:**

\_\_\_\_\_  
Oscar Leeser  
Mayor


**ATTEST:**

\_\_\_\_\_  
Laura D. Prine  
City Clerk

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Juan S. Gonzalez  
Senior Assistant City Attorney

**APPROVED AS TO CONTENT:**

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