

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

DEPARTMENT: Tax Department

AGENDA DATE: March 20, 2018

CONTACT PERSON NAME AND PHONE NUMBER: Maria Pasillas, Tax Assessor Collector, 212-1737

DISTRICT(S) AFFECTED: All

SUBJECT:

Discussion and action on a Resolution that the City finds that Gerardo Gutierrez, has met the requirements of Section 33.011 of the Tax Code for the request of waiver of penalties and interest on the 2017 delinquent taxes for the property located at 6624 Paseo Redondo, pursuant to Section 33.011(1)(a) of the Tax Code in the amount of \$353.52 as a result of an act or omission of the appraisal district.

BACKGROUND / DISCUSSION:

Pursuant to Section 33.011(1)(a) 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 and a request for a waiver was made before the 181st day after delinquency.

A citizen has requested a waiver of penalties and interest on 2017 delinquent taxes for a property on February 5, 2018, which was made before the 181st day after the delinquency date and the Taxpayer paid the taxes owed not later than the 21st day after the taxpayer knew of the delinquency and the taxpayer's failure to pay the tax before the delinquency date was a result of an act or omission of the appraisal district.

PRIOR COUNCIL ACTION:

N/A

AMOUNT AND SOURCE OF FUNDING:

N/A

BOARD / COMMISSION ACTION:

Enter appropriate comments or N/A

N/A

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

DEPARTMENT HEAD:



(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

Information copy to appropriate Deputy City Manager

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, Gerardo Gutierrez ("Taxpayer") requested a waiver of penalties and interest in the amount of \$353.52, on 2017 delinquent taxes for a property located at 6624 Paseo Redondo Ave. on February 5, 2018, which was made before the 181st day after the delinquency date; and

WHEREAS, the Taxpayer paid the taxes owed on the property on February 26, 2018 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, Gerardo Gutierrez, 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 2017 delinquent taxes for the property located at 6624 Paseo Redondo Ave., pursuant to Section 33.011(a)(1) of the Tax Code in the amount of \$353.52.

ADOPTED this _____ day of _____, 2018.

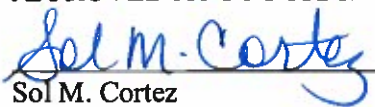
CITY OF EL PASO

Dee Margo
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
City Tax Assessor/Collector

8105 20 077 2000
3105 20 077 2000
CONTENIDO.

EL EVENTO CUANDO LLAME A LA OFICINA
de cobro de los Impuestos de la propiedad
FUE EL ~~20~~ 2/2/18 y procedi de inmedia
to a pagar el impuesto sin la penalidad.
POR LO TANTO APELO AISTEA LA DISPENSA
de la multa, TOMANDO EN CONSIDERACION
LAS RAZONES ANTES EXPUESTAS.

ESPERO SEA TOMADA EN CUENTA ESTA
APLICACION A SU ALBUCA CONVENIENCIA
PARA EVITAR MAS MULTAS.

GRACIAS A LA ATENCION PRESTADA A LA
MISMA

GERARDO GUTIERREZ

Nota: Adjunto copia de los siguientes do-
cumentos

- 1º Cbro ENVIADO de EL cobro de impuestos
- 2º pago EFECTUADO de los mismos con
Fecha 2/2/18

Phone # (602) 743-5748

CITY TAX OFFICE FEB 05 2018
CITY TAX OFFICE FEB 02 2018

Atención Sra. Mariana Asias

QUISIERA PONER DE SU CONOCIMIENTO LO SIGUIENTE: HACE DOS AÑOS Y MEDIO ME TRASLADÉ DE OKLAHOMA CITY A LA CIUDAD DEL PASEO TEXAS CIUDADELA ESTADO DEUTANCO, HASTA QUE PUDE COMPRAR MI PRIMERA CASA EN ESTE ESTADO.

EN AGOSTO 3 CUANDO CERRE LA COMPRA DE LA PROPIEDAD (6624 PASEO REDONDELO AVE Prop. FD No 911074), FUI INFORMADO POR LA COMPAÑIA DE TITULO QUE ELLO HANAN EL REGISTRO DE LA MISMA, PERO TOMARÍA ALGUNOS MESES Y QUE RECIBIRÍA EL COBRO APROXIMADAMENTE EN ENERO 2018.

POR LO CUAL ESTUBE ESPERANDO EL COBRO DE LOS MISMOS, AL VER QUE ESTOS NO LLEGARON EN ESE MES ME FUI A LA COMPAÑIA DE TITULO DONDE CERRE LA COMPRA. Y ME INFORMARON QUE LA PROPIEDAD YA HABÍA SIDO REGISTRADA A MI NOMBRE Y POR LO TANTO YA DEBÍA HABER DESIVIDO DICHO COBRO.

LLAME A LA OFICINA DE COBROS Y ME INFORMARON QUE HABÍAN SIDO ENVIADOS DESDE EL MES DE OCTUBRE PASADO Y QUE HABÍAN VENCIDO EL 31 DE ENERO DE ESTE AÑO Y QUE HABÍA UNA PENALIDAD DE \$353.52.

CUANDO ME MOSTRARON EL RECIBO ENVIADO OBSERVE QUE VENIA A NOMBRE DEL QUEÑO ANTERIOR, CUANDO YO RECIBÍ ESA CARTA EN OCTUBRE YO NO LA ABRI. NI SUPE DE SU CONTENIDO POR SER UN DELITO FEDERAL ABRI LA CORRESPONDENCIA DE OTRA PERSONA, POR LO CUAL YO LA ENTREGUE A SU DUEÑO SIN ABRI LA NI SABER DE SU