

**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 Leticia Paez, 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 following properties:

6287 Los Blancos Dr.

2206 Arizona Ave.

1717 Georgia Pl.

7304 Royal Arms St.

pursuant to Section 33.011(j)(1) of the Tax Code in the amount of \$1,162.87 as a result of an act or omission of the postal service.

BACKGROUND / DISCUSSION:

Pursuant to Section 33.011(j)(1) of the Tax Code, the governing body of a taxing unit may waive penalties and interest on a delinquent tax if 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.

A citizen has requested a waiver of penalties and interest on 2017 delinquent taxes for four (4) properties on February 15, 2018, which was made before the 181st day after the delinquency date and the Taxpayer's failure to pay the tax before the delinquency date was a result of an act or omission of the United States Postal Service.

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(j) (1) of the Tax Code, the governing body of a taxing unit may 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) must be made before the 181st day after the delinquency date; and

WHEREAS, pursuant to Section 33.011(d) of the Tax Code, taxpayer, Leticia Paez ("Taxpayer") requested a waiver of penalties and interest on February 15, 2018, which was made before the 181st day after the delinquency date, in the amount of \$1,162.87, on 2017 delinquent taxes for the properties :

- (1) 6287 Los Brancos Dr.
- (2) 2206 Arizona Ave.
- (3) 1717 Georgia Pl.
- (4) 7304 Royal Arms St.

WHEREAS, the Taxpayer's submitted evidence sufficient to show that the Taxpayer delivered payment 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.

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

THAT the Taxpayer, Leticia Paez, 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, in the amount of \$1,162.87 on the 2017 delinquent taxes pursuant to Section 33.011(j) of the Tax Code for the properties located at (1) 6287 Los Brancos Dr.; (2) 2206 Arizona Ave.; (3) 1717 Georgia Pl.; (4) 7304 Royal Arms St.

(Signatures on the Following Page)

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

**Leticia Paez, MA, MPA
6287 Los Bancos Drive
El Paso, Texas 79912**

**TAX OFFICE
RECEIVED
FEB 15 2018**

February 15, 2018

**Ms. Maria O. Pasillas, RTA
Tax Assessor Collector
Consolidated Tax Office
221 N. Kansas Suite 300
El Paso, Texas 79901
915 212 0106**

Dear Ms. Pasillas:

I respectfully write this letter to you in consideration of a P & I waiver on my El Paso, Texas property taxes for the following Property ID numbers and related addresses:

PROPERTY ID #	PROPERTY ADDRESS	TAX AMOUNT DUE
48770	6287 Los Bancos Dr. (Homestead)	\$7044.58 Paid 02-05-2018 Check #188
320587	2206 Arizona Ave.	\$2,713.04 Paid on 02-05-2018 Check #189
165243	17 17 Georgia Pl.	\$3,656.13 Paid on 02-05-2018 Check #190
364516	7304 Royal Arms St.	\$3,200.66 Paid on 02-05-2018 Check #191

The circumstances that necessitate this request are based on the fact that on Saturday January 27, 2018, I mailed, in one envelope, from the Mesa Hills Post Office (**ATTACHMENT A- ENVELOPE**), my tax payments for the aforementioned properties. Please refer to **ATTACHMENT A** as evidence of timely mailing (postmarked January 27, 2018) within the required timeframe so that my payment would be received by your office no later than the **January 31, 2018** deadline.

I personally went to Mesa Hills Post Office window to insure that the envelope was going to be weighed, stamped, and postmarked on **January 27, 2018**. While at the post office window, I asked postal service employee, Mr. Steven Flores how much postage I needed to put on the envelope (**ATTACHMENT A- ENVELOPE**) because it contained 4 checks and 3 tax statements along with paper clips (**ATTACHMENT B---Copies of envelope content**). Postal employee Mr. Flores weighed the envelope and indicated **ONE** regular postage stamp was sufficient. Having no reason to doubt Mr. Flores' expertise and knowledge as the post office employee, (why would I question that any further based on his advice) I did what he advised and placed **ONE** stamp on the envelope. Please see **ATTACHMENT C** (letter written by postal employee Mr. Steven Flores) which provides evidence that I in fact was at the Mesa Hills Post Office, requested **ATTACHMENT A---ENVELOPE** be weighed and sold me the proper postage for the mailing. **ATTACHMENT C** clearly explains (1) the situation and (2) acknowledges that the problem was caused by the US Postal Service and I am not at fault.

On **February 1, 2018**, I called the Consolidated Tax Office (915-212-0106) to inquire as to the receipt of my tax payments. I was referred to a male pay teller who informed me that my tax payments had not been posted but "most likely have been received but there is a 7-10 delay in posting due to peak season". He advised me to call again in approximately one week. Given that I mailed my tax payments with sufficient time to reach the tax office by the deadline date of January 31, 2018, I had no reason to believe there was

a problem. I was simply following up on the payments because the funds had not been debited from my checking account. I had every intention to call back and check on the payment posting on February 8, 2018 only to find the envelope (**ATTACHMENT A---ENVELOPE**) returned to my mail box by the U.S. Postal Service on **February 2, 2018!** You might well imagine my shock and disappointment in receiving the envelope back along with the now to be considered late tax payments in spite of my best effort as a rule abiding citizen to pay my taxes on time.

Due to the error created by the US Postal Service, not on my accord as evidenced by **ATTACHMENT C--- Letter from U.S. Postal Service employee Mr. Steven Flores**), on Monday **Feb 5, 2018 at 4:20 p.m.**, I went to Consolidated Tax Office at the Wells Fargo Bank bldg. to personally deliver my tax payments at the earliest time possible. I wanted to settle this matter in spite of the fact that I had just had oral surgery and could barely talk.

I was waited upon by a very nice, courteous, and professional employee in your office by the name of Susana Avila who provided me with all copies attached. I handed her **ATTACHMENT A--- ENVELOPE** unopened. She proceeded to open the envelope and made copies of its content (**ATTACHMENT B**). I detailed the situation to Ms. Avila who informed me that I was now responsible for late tax payment penalty in the amount of \$1,328.02 (over a 21 cent error created by the U.S Postal Service).

Ms. Avila then explained the waiver of P & I procedure and told me I had to provide all of this information in written form hence I am submitting this letter and related evidence/documentation in consideration of a P and I waiver request relative to this matter. I detailed the situation to Ms. Avila who informed me that I was now being charged a late tax payment penalty in the amount of \$1,328.02 over a 21 cent error created by the U.S Postal Service. I would like to comment that Ms. Avila was very helpful, compassionate, and considerate with total focus on customer service.

Unfortunately, as I now review content of envelope and copies provided by Ms. Avila, I see that check #191 for Property ID #364516 was not provided most likely because I did not receive a Tax Statement for that particular property. However, I did have the check as Ms. Avila can attest to. I had all 4 checks in the envelope and if fact, made all 4 property tax payments at the same time on February 5, 2018 at approximately 5:00 p.m.

If you were in my position, you might agree that I had every right to be annoyed at having to pay this amount in penalties even if I had done my part to pay my property taxes on time. As explained and detailed above, this situation is not my fault because I made every good faith effort to make my timely payment of taxes which included (1) mailing the payments with sufficient time to reach the Consolidated Tax Office, (2) personally taking the envelope to the Mesa Hills post office (3) inquiring about how much postage I should put on the envelope and having its content weighed for sufficient postage and (4) taking all possible measures to be a responsible rule abiding citizen of our community.

Again, I respectfully request your consideration and approval of my request for P and I waiver due to the circumstances at hand. What would you consider a fair resolution given that I did everything to meet my responsibilities and obligations as a tax paying citizen of my community? The error was nothing of my doing. What you would do if you were in my position of having to pay a penalty/late fee in the amount of \$1,328.02 over a .21 cents which was not your fault?

Please feel free to contact me at your convenience should you need additional information. I may be reached on my cell phone 915 549 8585. Thank you so much for your time and service to our community.

Sincerely,



Leticia Paez

DC: Ms. Susana Avila