

**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 Berta Enterprises, Inc. through Monica Moreno, 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 1250 Hawkins Blvd., pursuant to Section 33.011(1)(a) of the Tax Code in the amount of \$1,419.86 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 21, 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, Berta Enterprises, Inc. through Monica Moreno ("Taxpayer") requested a waiver of penalties and interest in the amount of \$1,419.86, on 2017 delinquent taxes for a property located at 1250 Hawkins Blvd., on February 21, 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 2, 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, Berta Enterprises, Inc. through Monica Moreno, 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 1250 Hawkins Blvd., pursuant to Section 33.011(a)(1) of the Tax Code in the amount of \$1,419.86.

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:

Sharyl R. Mack for Maria O. Pasillas
Maria O. Pasillas, RTA
City Tax Assessor/Collector

Berta Enterprises
1250 Hawkins Blvd
El Paso, TX 79925

Dear Sir or Madam

I am writing to request a waiver of penalty and interest on the above referenced property. On 2/1/2018 I was researching costs around CAM fees as we are about to list part of the building for lease. In looking at tax bills paid by mom she only gave me one for \$594.00 under The Job Connection which . We also own The Job Connection but lease part of the building from Berta Enterprises. She didn't realize it was for personal property only, so I started looking into it further. I went online to CAD and discovered that the property itself had never been changed to Berta Enterprises back in December 2016. It still showed Farmers Insurance as the owners. On Feb 2nd, we then went to CAD on Trowbridge and showed them our warranty deed stamped as filed in the county tax office so CAD initiated the Change of ownership and address. On Feb 2nd we then went to the tax office on Mills to pay the tax amount due. It was there that we discovered the tax bill went to Farmers Insurance Exchange in Maryland and was returned to the tax office as undeliverable due to the change of ownership never being input into the county records. In searching CAD the 2018 property search now shows Berta Enterprises as the owner. The 2017 records also show Enterprise Rent a Car for CMP Furn and only show 2017 in the history but I have no idea as they don't and have never had association with 1250 Hawkins under the new ownership.

Thank you in advance for your consideration.



Monica Moreno
Berta Enterprises
1250 Hawkins Blvd
El Paso, TX 79925
915 629 7900
Monica.moreno@tjcjobs.com

Attachments:

Texas Property tax code

Special Warranty deed filed in El Paso County 12/28/2016

Returned mail print out from EP County dated 11/13/2017, mail went to Farmers Insurance in MD
Form given to me by CAD showing they corrected the ownership information on 02/02/18

Cad print out showing 2017 ownership as Farmers Insurance Exchange

Ep County property tax bill showing Farmers as the owner

Tax Receipt showing Farmers as the owner and Berta Enterprises as the payer

Delinquent tax statement summary

Ep County Tax office-faq's