

**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 Tien L. Kuo, 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 1809 Larry Hinson Dr., pursuant to Section 33.011(1)(a) of the Tax Code in the amount of \$411.09 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 23, 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, Tien L. Kuo ("Taxpayer") requested a waiver of penalties and interest in the amount of \$411.09, on the 2017 delinquent taxes for a property located at 1809 Larry Hinson Dr., on February 23, 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 27, 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, Tien L. Kuo, 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 1809 Larry Hinson Dr., pursuant to Section 33.011(a)(1) of the Tax Code in the amount of \$411.09.

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:

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

Pasillas, Maria O.

From: Thick, Bea M.
Sent: Friday, February 23, 2018 3:32 PM
To: Pasillas, Maria O.
Cc: Mack, Sheryl R.
Subject: FW: Tax Assessor-Collector
Attachments: 2017 property Tax Bill .pdf; Letter Mail envelop for front page.pdf; El Paso central appraisal district receipt .pdf; Letter Mail envelop for real page.pdf; Check ready to pay.pdf

Follow Up Flag: Follow up
Flag Status: Completed

fyi

M. Beatrice Thick
Tax Accounts Supervisor
City of El Paso Tax Office
221 N. Kansas, Suite 300
El Paso, TX 79901
Ph: (915) 212-1738
Fax: (915) 212-0107

From: paul.kuo@foxconn.com [mailto:paul.kuo@foxconn.com]
Sent: Friday, February 23, 2018 3:26 PM
To: CityTaxOffice <CityTaxOffice@elpasotexas.gov>
Cc: paul kuo <paulk_mx@msn.com>; Nini <nini_ktl@hotmail.com>
Subject: Tax Assessor-Collector

To Tax Assessor-Collector

Good day! I am a property owner since 2012 and finish my mortgage in Apr 2017, so it's my first time that I need to pay the 2017 property Tax. I have an concern about my 2017 property Tax penalty, do to that I got a letter mailed in last week that its already past the due day containing wrong address.

Wrong address show in mail is 1309 Larry Hinson Dr., (More detail please review the attachment)

Correct address is 1809 Larry Hinson Dr , El paso ,TX 79936

I called you service line on Monday 2/19/2018 and they advise to going to the offices, so I took the time on Thursday 2/22/2018 to go Tax offices and look at this matter in more detail and spoke with one of your representative Eva and she advise a letter explaining my concern and ask for a waiver penalty although is a misunderstanding (Wrong address) also a late Delivery Issue.

It is very important for me to be up to date with my payments and that's why I would like to request for your help to look in to this matter and let me know what can I do to close this issue and not have it happen again. If there is anything else you need from me, Please feel free in contacting me at your best time.

Backup information & attachment

1. Letter Mail envelop copy page for front & real.
2. Bill page for 2017 property tax Bill (you can see the wrong address)
3. Went El Paso central appraisal district to update current address in system
4. Pay check is ready to pay

TienL Kuo

Cell phone 915 208 3368

paul.kuo@foxconn.com

paulk_mx@msn.com