

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

DEPARTMENT: Tax Department

AGENDA DATE: August 23, 2016

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

DISTRICT(S) AFFECTED: All

SUBJECT:

Discussion and action on a Resolution that the City finds that Gregory Lee Emfinger has met the requirements of Section 33.011 of the Tax Code for the request of waiver of penalties and interest on the 2015 delinquent taxes for the property located at 141 La Nell Dr. pursuant to Section 31.011(1)(a) of the Tax Code in the amount of \$969.69 as a result of an act or omission of the appraisal district.

BACKGROUND / DISCUSSION:

Pursuant to Section 31.011(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 2015 delinquent taxes for a property on June 6, 2016, 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

*****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 31.011(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 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 31.011(1)(a) must be made before the 181st day after the delinquency date; and

WHEREAS, pursuant to Section 31.011(d) of the Tax Code, taxpayer, Gregory Lee Emfinger ("Taxpayer") requested a waiver of penalties and interest in the amount of \$969.69, on 2015 delinquent taxes for a property located at 141 La Nell Dr. on June 6, 2016, which was made before the 181st day after the delinquency date; and

WHEREAS, the Taxpayer paid the taxes owed on the property on June 6, 2016, 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, Gregory Lee Emfinger, 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 2015 delinquent taxes for the property located at 141 La Nell Dr. pursuant to Section 31.011(1)(a) of the Tax Code in the amount of \$969.69.

ADOPTED this _____ day of _____, 2016.

CITY OF EL PASO

Oscar Leeser
Mayor

ATTEST:

Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:

Sol M. Cortez

Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:

Maria O. Pasillas

Maria O. Pasillas, RTA
City Tax Assessor/Collector

Maria O. Pasillas, RTA
Tax Assessor/Collector
221 N. Kansas, Ste. 300
El Paso, Tx. 79901

May 31,2016

Dear Ms. Pasillas,

We were at the tax office today and we were told to write you this letter to try and explain our circumstances. We received a Delinquent Tax Statement on May 27 th, which was Friday of last week. Due to the Memorial Day holiday, today was the first opportunity to come in.

This was the first and only statement that we have received. The lady in your office, said that the address on file was to the Langfords, the previous owners. I assume that if other letters were sent that they were mailed to them.

We purchased our home April 28,2015.
When we started the process, we found out that there were two addresses on file for our property; 141 LaNell and 201 LaNell. This made the loan process difficult, but the loan was approved. All of the paperwork had 141 LaNell as the official address.

Feb. 22, 2016, my husband and I went to the Central Appraisal District to check on a letter that we received concerning an Agricultural & Timber Appraisal. The two addresses were once again very confusing. We spent most of the day going from one office to the next. We went to the maps office. They sent us downtown to the El Paso County Street Address Correction office. The address was officially changed to 141 LaNell. I have included a copy of this. We took this back to the CAD. While there, we asked them to check all records, to include that property taxes were current. We were told that everything was fine.

Today, I spoke to the home mortgage department at Wells Fargo. They said that property tax was paid in December for 141 LaNell, as that was the only address that they have ever had on file. The GEO # they have is U819-000-018J-1701. The delinquent tax letter is for 201 LaNell; GEO # U819-000-018J-1700. Wells Fargo sent an escrow refund in April in the amount of \$6153.84. We did not receive that check. They are in the process of re-issuing the check. They are also going to send me a history of the escrow account. That is included in this file.

We would never knowingly let our property tax, or any bills go unpaid. We appreciate your help in the matter of voiding the penalty and interest fees. This year we will be on the lookout for the property tax statement and will check the address closely. Since 201 LaNell is not on the records any more, there should not be any more problems.

Please feel free to contact me if you need any additional information. My phone # is 915-309-1550.
My email is: cathyemfinger@sbcglobal.net

Yours Truly,
Greg and Cathy Emfinger