

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

DEPARTMENT: Tax Department

AGENDA DATE: September 1, 2020

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

DISTRICT(S) AFFECTED: All

SUBJECT:

THAT the Taxpayer, Don Carbon Real Estate, LLC., 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 2019 delinquent taxes pursuant to Section 33.011(a)(1) of the Tax Code in the amount of \$436.97, for the property with the following legal description:

1 ANTHONY COMMERCIAL PARK #1 PT OF 1 BEG 90.07'E & 200.00' S & 19.67' E OF
NWC (165.83' ON N-52.35' ON ST-181.41' ON S-50.00' ON W)

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 2019 delinquent taxes for a property on May 5, 2020, 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:

Sheryl R. Mack for Maria O. Pasillas

(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, Don Carbon Real Estate, LLC. ("Taxpayer") requested a waiver of penalties and interest on May 5, 2020, before the 181st day after the delinquency date, in the amount of \$436.97 for the 2019 delinquent taxes for the property with the following legal description:

1 ANTHONY COMMERCIAL PARK #1 PT OF 1 BEG 90.07' E & 200.00' S & 19.67'
E OF NWC (165.83' ON N-52.35' ON ST-181.41' ON S-50.00' ON W)

WHEREAS, the Taxpayer paid the taxes owed on the property on April 27, 2020, 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, Don Carbon Real Estate, LLC., 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 2019 delinquent taxes pursuant to Section 33.011(a)(1) of the Tax Code in the amount of \$436.97, for the property with the following legal description:

1 ANTHONY COMMERCIAL PARK #1 PT OF 1 BEG 90.07' E & 200.00' S & 19.67'
E OF NWC (165.83' ON N-52.35' ON ST-181.41' ON S-50.00' ON W)

(SIGNATURES BEGIN ON THE FOLLOWING PAGE)

ADOPTED this _____ day of _____, 2020.

CITY OF EL PASO

Dee Margo
Mayor

ATTEST:

Laura D. Prine
City Clerk

APPROVED AS TO FORM:

Sol M. Cortez

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

Maria O. Pasillas, RTA
City of EL Paso Tax Assessor Collector
221 N Kansas STE 300
EL Paso, TX 79901

Dear MS. Pasillas,

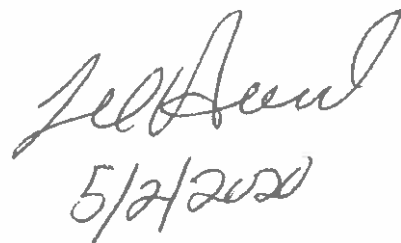
Please accept this letter as our formal request to refund the penalty and interest assessed to PID 251181 for tax years 2018 and 2019 as afforded by Sec. 33.011 of the Texas Property Tax Code (a) (1)....an act or omission of an officer, employee, or agent of the taxing unit or **the appraisal district**.

The following facts and supporting documents attached support the refunding described by Sec. 33.011.

1. Don Carbon Real Estate L.L.C. bought 2 parcels side by side on the same deed and closing Statement.
2. The EPCAD failed to change the ownership of PID 251181 to Don Carbon Real Estate L.L.C.
3. The 2018 tax bill was mailed to previous owner.
4. Don Carbon Real Estate Real Estate L.L.C did not become aware of the 2018 and 2019 tax liability until 2020, upon which they then paid.
5. The EPCAD admitted to Melanie Jones of Stewart Title that the EPCAD failed to place PID 251181 in the name of Don Carbon Real Estate L.L.C., which then triggered the delinquency.

We feel the above facts clearly demonstrate an omission by the EPCAD and we respectfully request the refund of penalty, interest, and any related collections cost be refunded.

Preston Lee Howard JR. Property Tax Consultant for:
Don Carbon Real Estate L.L.C.
5914 Lockett CT STE B-6
EL Paso, Tx 79932



Preston Lee Howard JR.
5/2/2020