

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

DEPARTMENT: Financial Services

AGENDA DATE: Introduction: July 17, 2012; Public Hearing: July 31, 2012

CONTACT PERSON NAME AND PHONE NUMBER: Carmen Arrieta-Candelaria, CFO (915) 541-4011

DISTRICT(S) AFFECTED: All

SUBJECT:

An Ordinance Amending Title 3 (Revenue and Finance), Chapter 3.04 (Property Taxes), Section 3.04.050 (Delinquent Taxes – Installment Payments) of The El Paso City Code to add Chief Financial Officer as an authorized signatory to installment payment agreements for delinquent property taxes.

BACKGROUND / DISCUSSION:

Section 3.040.050 (Delinquent Taxes-Installment Payments) of the El Paso Municipal Code allows the tax assessor/collector to enter into installment payment agreements to pay delinquent personal or real property ad valorem taxes in cases of economic hardship or in cases in which such payments are in the best interest of the City. The tax assessor/collector is authorized to enter into installment payment agreements on accounts under \$10,000.00.

Under the current ordinance, installment payment agreements on accounts over \$10,000 are also authorized, but must be signed by the City Manager or Deputy City Manager as designated by City Manager. As a result of the reorganization of the Tax office under the Chief Financial Officer's responsibilities, the ordinance change before the City Council today adds the City's Chief Financial Officer as an authorized signatory on installment payment agreements for delinquent property tax accounts over \$10,000.00.

PRIOR COUNCIL ACTION:

N/A

AMOUNT AND SOURCE OF FUNDING:

N/A

BOARD / COMMISSION ACTION:

N/A

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

Carmen Arrieta-Candelaria

(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

Information copy to appropriate Deputy City Manager

ORDINANCE NO. _____

AN ORDINANCE AMENDING TITLE 3 (REVENUE AND FINANCE), CHAPTER 3.04 (PROPERTY TAXES), SECTION 3.04.050 (DELINQUENT TAXES – INSTALLMENT PAYMENTS) OF THE EL PASO CITY CODE TO ADD CHIEF FINANCIAL OFFICER AS AN AUTHORIZED SIGNATORY TO INSTALLMENT PAYMENT AGREEMENTS FOR DELINQUENT PROPERTY TAXES.

WHEREAS, Title 3, Chapter 3.04, Section 3.04.050 of the City Code was adopted to permit the taxpayers to enter into installment payment agreements for delinquent property taxes with the City subject to certain conditions;

WHEREAS, the City Council delegated authority to execute the installment payment agreements to the City Manager and her designated deputy city manager(s); and

WHEREAS, the City Council desires to add the Chief Financial Officer as an authorized signatory that may be designated by the City Manager to execute the installment payment agreements for delinquent property taxes.

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

SECTION 1: That Title 3 (Revenue and Finance), Chapter 3.04 (Property Taxes), Section 3.04.050 (Delinquent Taxes – Installment Payments) of the City Code shall be amended as follows:

3.04.050 - Delinquent taxes—Installment payments.

E. For delinquent accounts of over ten thousand dollars, the tax assessor/collector shall be empowered to enter into installment payment agreements on behalf of the city, subject to the guidelines set forth in subsections A through C of this section, and such agreements shall additionally be signed by the city manager, or a deputy city manager or the chief financial officer as may be designated by the city manager. The tax assessor/collector may not delegate this authority, except as permitted by law.

SECTION 2: Except as herein enumerated, Title 3 (Revenue and Finance), Chapter 3.04 (Property Taxes), Section 3.04.050 (Delinquent Taxes – Installment Payments) of the City Code shall remain in full force and effect.

PASSED AND ADOPTED this ___ day of _____, 2012

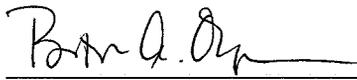
CITY OF EL PASO

John F. Cook, Mayor

ATTEST:

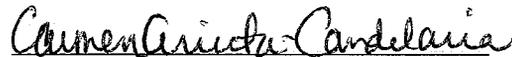
Richarda Duffy Momsen
Municipal Clerk

APPROVED AS TO FORM:



Bertha A. Ontiveros
Assistant City Attorney

APPROVED AS TO CONTENT:



Carmen Arrieta-Candelaria
Chief Financial Officer