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

DEPARTMENT:

Tax Department

AGENDA DATE:

January 21, 2020

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

DISTRICT(S) AFFECTED: All

SUBJECT:

APPROVE a resolution / ordinance / lease to do what? OR AUTHORIZE the City Manager to do what? Be descriptive of what we want Council to approve. Include \$ amount if applicable.

Approve property tax overpayment refunds, exceeding statutory three (3) year limit.

BACKGROUND / DISCUSSION:

Discussion of the what, why, where, when, and how to enable Council to have reasonably complete description of the contemplated action. This should include attachment of bid tabulation, or ordinance or resolution if appropriate. What are the benefits to the City of this action? What are the citizen concerns?

The Property Tax Code Section 31.11 states that the Tax collector may issue a refund within 3 years of the date of the payment but that the governing body of the taxing unit may extend the deadline for a single period not to exceed 2 years on a showing of good cause by the taxpayer.

PRIOR COUNCIL ACTION:

Has the Council previously considered this item or a closely related one?

Council has considered this previously on a routine basis.

should sign also)

AMOUNT AND SOURCE OF FUNDING:

How will this item be funded? Has the item been budgeted? If so, identify funding source by account numbers and description of account. Does it require a budget transfer?

BOAL	RD / COMMISSION ACTION:
Enter	appropriate comments or N/A
N/A	

Information copy to appropriate Deputy City Manager

(If Department Head Summary Form is initiated by Purchasing, client department

TAX REFUNDS OVER THREE (3) YEARS January 21, 2020

1.	Everando Ramirez, in the amount of \$116.80, made an overpayment on March 31, 2015 of 2014
	taxes.

(Geo. 091499910983650)

2. Andres and Martha Chacon, in the amount of \$200.00, made an overpayment on August 15, 2016 of 2015 taxes.

(Geo. #V89399924101100)

3. Virginia Cox through Leroy and Virginia L. Cox, in the amount of \$14.74, made an overpayment on November 14, 2014 of 2014 taxes.

(Geo. #M83102015300030)

4. Virginia Cox, in the amount of \$13.11, made an overpayment on November 14, 2014 of 2014 taxes.

(Geo. #M83102015300120)

5. Mi Ra Dick through Robert M. and Soon Y. Dick, in the amount of \$7.38, made an overpayment on November 3, 2014 of 2014 taxes.

(Geo. #H79301412200020)

6. Teri Spicer, in the amount of \$1,416.47, made an overpayment on March 3, 2016 of 2015 taxes. (Geo. #C63099900100500)

Laura D. Prine

Maria O. Pasillas, RTA

City Clerk

Maria O. Pasillas, RTA Tax Assessor Collector

RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11 (c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Teri Spicer ("Taxpayer") has applied for a refund with the tax assessor for their 2015 property taxes that were overpaid on March 3, 2016 in the amount of \$1,416.47 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2015 taxes for a period not to exceed two years on a showing of good cause by the taxpayer; and

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

THAT the City finds that Teri Spicer showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2015 taxes and the tax refund in the amount of \$1,416.47 is approved.

	CITY OF EL PASO:
ATTEST:	Dee Margo Mayor
Laura D. Prine City Clerk	
APPROVED AS TO FORM:	APPROVED AS TO CONTENT:
Sol M. Cortez Senior Assistant City Attorney	Maria O. Pasillas, RTA Tax Assessor/Collector

ADOPTED this ______ day of ______ , 2020.

19-1002-657PL#958533 Teri Spicer and Melvin J Spicer (\$1416.47) SMC



MARIA O. PASILLAS, RTA CITY OF EL PASO TAX ASSESSOR COLLECTOR 221 N. KANSAS, STE 300 EL PASO, TX 79901 PII: (915) 212-0106 FAX: (915) 212-0107 www.elpasotexas.gov/tax-office

SPICER MELVIN J 1624 CAMINO BELLO LN EL PASO, TX 79902-2843

Geo No. Prop ID C630-999-0010-0500 354707

Legal Description of the Property LCLAUSSEN CANYON LOT 3

1624 CAMINO BELLO LN 79902

OWNER: FLAHERTY SHARON & STEPHEN

TILINGE AMOUNT SINION

CITY OF EL PASO, 3: EL PASO ISD, 6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO

Dear Taxpayer:

Our records indicate that an overpayment exists on the property tax account listed above as of the date of this letter. If you paid the taxes on this account and believe you are entitled to a refund, please complete the application below, sign it, and return it to our office. If the taxes were paid by your mortgage/title company or any other party, you must obtain a written letter of release in order for the refund to be issued in your name. If you did not make the payment(s) on this account, please forward this letter to the person who paid these taxes. You may also request the transfer of this overpayment to other tax accounts and/or tax years in the space provided or by attaching an additional sheet if necessary. Your application for refund must be submitted within three years from the date of the overpayment, or you waive the right to the refund (Sec. 31.11c). Governing body approval is required for refunds in excess of \$2500.

Step 1. Identify the refund	Who should the refund be issued to:									
recipient.	Name	Ten	Spice	er						
Show information for whomever will be receiving	Addre	,	320	SW DOVE	st.					
the refund.	City, S	tate, Zip:	Part	land OR	97225					
	Daytin	ne Phone No.:	915-	493-1588	E-Mail Address	spicetees@yahoo.				
Step 2. Provide payment	Payme	nt made by.		Check No.		Amount Paid				
information. Please attach copies of				229	2/29/16	\$6.062.45				
amorted checks, bank			-	-						
tatement or original receipts or all cash payments you made			TOTAL A	MOUNT PAID (sum	of the above amounts					
Step 3. Provide reason for	Please check one of the following:									
his refund. Tease list any accounts and/or		I paid this acc	ount in error a	and I am entitled to the	refund.					
cars that you intended to pay	1 overpaid this account. Please refund the excess to the address listed in Step 1.									
with this overage.		I want this pay	ment applied	to next year's taxes.						
		This payment	should have b	een applied to other tax	k account(s) and/or yea	r(s), escrow (listed below):				
Step 4. Sign the form. Unsigned applications cannot be processed.	By signing below, I hereby apply for the refund of the above-described taxes and certify that the information I have given on this form is true and correct. (If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under the Texas Penal Code, Sec. 37.10.)									
The 11/19/19	SIGNATURE OF REQUESTOR (REQUIRED) PRINTED NAME & DATE 10/24/18									
TAX OFFICE USE ONLY:	1	poroved	Denied	By:	AAA Dute	11/13/19				

v52.1.4

Print Date: 05/45/2017

Hotes Go To : ANDREA ACT80122 V1.90 11/13/2019 12:17:25 ACTEP DEPOSIT / Remittance Detail **Summary Query** Summary Deposit No. Account No. Remit Seq No. Check No. Payment Amount Payment Agreement No. A03031673 C83099900100500 Check/Receipt Payment Payment Type Amount Receipt Romit Check Applied Transaction Amount Type Account mages Deposit No. Date Seq Ho. No M18A27000001 01/11/2019 39900069 19011142808 EF \$52,495,880.15 \$8.983 18 PA C63099900100500 2700-LERETA, LLC M17RE1800001 12/18/2017 36356004 171215192214 EF 232,569,225.62 \$8,379.87 PA C63099900100500 800000-CORELOGIC M01201765 01/20/2017 24153450 50032084 \$241,173.00 CH \$5,675,67 AA C63099900100500 B00000-CORELOGIC 03/03/2016 31958290 229 A03031673 CH \$6,062.45 V \$1,416.47 LG C63099900100500 SPICER MELVIN J A03031673 03/03/2018 31956290 229 CH \$6,062.45 \$4,645 98 PA C63099900100590 SPICER MELVIN J X02251623 02/25/2016 31887282 223 CH 51,390.47 \$1,390.47 PA C63099900100500 SPICER MELVIN J A09081548 09/08/2015 29571844 205 CH \$4,247.32 \$4,247.32 PA C63099900100500 SPICER MELVIN J A08261565 08/26/2015 29537074 3564 CH \$1,448.30 \$1,448.30 PA C63099900100500 SPICER MELVIN J A01291523 01/29/2015 26287672 CH \$1,448.32 \$1,448.32 PA C63099900100500 SPICER MELVIN J A09171454 09/17/2014 26579491 3421 CH \$1.505.78 \$1,505.76 PA C63099900100500 SPICER MELVIN J A06101465 05/30/2014 26336325 3344 СН \$1,395.60 \$1,395.60 PA C63099900100500 SPICER MELVIN J A05281469 05/28/2014 26278160 3327 CH \$149.34 \$149.34 PA C63099900100500 SPICER MELVIN J Applied Total \$117.687.81

3/3/19 + 3 yrs





Internal Audit Office

Mayor Dee Margo

December 4, 2019

TO:

Maria O. Pasillas, Tax Assessor/Collector

FROM:

DATE:

Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

The Internal Audit Office conducted a review of the Tax Overpayment Refund that exceeded a three-year period. This engagement was accepted based on the engagement's potential to improve management of risks, add value, and/or improve the organization's operations (IIA 2010.C1). The work performed does not constitute an engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

TERI SPICER

C630-999-0010-0500

\$ 1.416.47

The Internal Audit Office reviewed the refund application, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed application was received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office took 22 days to process the application received and send for review.

Based on our review, the Tax Overpayment Refund that exceeded a three-year period was determined to be appropriate to send to City Council for approval pursuant to Section 31.11 (e-1) of the Texas Tax Code.

cc: Tomas Gonzalez, City Manager Robert Cortinas, Chief Financial Officer

City Council

District 1 Peter Svarzbein

District 2 Alexsandra Annello

District 3 Cassandra Hernandez

> District 4 Dr. Sam Morgan

District 5 Isabel Salcido

District 6 Claudia Ordaz Perez

District 7 Henry Rivera

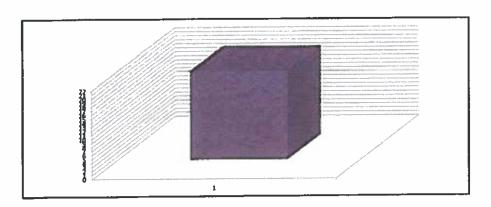
District 8 Cissy Lizarraga

City Manager Tommy Gonzalez

City of El Paso énternal Audit Office Tax Office Refund Project Week of 11/25/2019 Reviews- Over Three Years

Refue(T)	P.1.D. Number	Amount of Refund	Date Application was Respired	Date of Frant of Payment was Received in the Tax Office	the Tal Office	Date Tax Office Sent to Internal Apolit for Review	Totals Boys from Date Proof of Payment to Date Asked to be Reptered	Reviewed Applications	
I TERI SMCER	C630-999-0010-0500	\$1,416.47	11/4/2019	11/4/2019	11/13/2019	11/26/2019	22	13/3/3019	

\$1,416.47





RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11 (c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Mi Ra Dick through Robert M. and Soon Y. Dick ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on November 03, 2014 in the amount of \$7.38 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2014 taxes for a period not to exceed two years on a showing of good cause by the taxpayer; and

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

THAT the City finds that Mi Ra Dick through Robert M. and Soon Y. Dick showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2014 taxes and the tax refund in the amount of \$7.38 is approved.

2020.

day of

ADOI 1ED tillo	, 2020.
	CITY OF EL PASO
	Dee Margo Mayor
ATTEST:	
Laura D. Prine City Clerk	
APPROVED AS TO FORM:	APPROVED AS TO CONTENT:
Sol M. Cortez Senior Assistant City Attorney	Maria O. Pasillas, RTA Tax Assessor/Collector

19-1002-640/PL#93450
Mi Ra Dick through Robert M. and Soon Y. Dick (\$7.38)

ADOPTED this

SMC



SEP 2 5 2019

MARIA O. PASILLAS, RTA CITY OF EL PASO TAX ASSESSOR COLLECTOR 221 N. KANSAS, STE 300 EL PASO, TX 79901 PH: (915) 212-0106 FAX: (915) 212-0107 www.elpasotexas.gov/tax-office

Geo No. H793-014-1220-0020 Prop ID 180888

Print Date: 09/12/2019

Legal Description of the Property 122 HORIZON VIEW ESTATES #14 LOT 2 (11280.00 SQ FT)

OWNER: DICK ROBERT M & SOON Y

2014 OVERAGE AMOUNT

\$7.38

6. COUNTY OF EL PASO, 7. EL PASO COMMUNITY COLLEGE, 8. UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD. 14: HORIZON REGIONAL MUD, 15: EMERG, SERVICES DIST #1

Dear Taxpayer:

v52.1.5

DICK ROBERT M & SOON Y 26 WILLIAMSON PARK DR **NEWPORT NEWS, VA 23608-2114**

Our records indicate that an overpayment exists on the property tax account listed above as of the date of this letter. If you paid the taxes on this account and believe you are entitled to a refund, please complete the application below, sign it, and return it to our office. If the taxes were paid by your mortgage/title company or any other party, you must obtain a written letter of release in order for the refund to be issued in your name. If you did not make the payment(s) on this account, please forward this letter to the person who paid these taxes. You may also request the transfer of this overpayment to other tax accounts and/or tax years in the space provided or by attaching an additional sheet if necessary. Your application for refund must be submitted within three years from the date of the overpayment, or you waive the right to the refund (Sec. 31.11c). Governing body approval is required for refunds in excess of \$2500.

APPLICATION FOR PROPER	TY TAX REFUND: This application must be completed, signed, and submitted with supporting documentation to be valid.									
Step 1. Identify the refund	Who should the refund be issued to:									
recipient. Show information for	Name:									
whomever will be receiving	Address:									
the refund.	City, State, Zip:									
	Daytime Phone No.: E-Mail Address:									
Step 2. Provide payment	Payment made by: Check No. Date Paid Amount Paid									
information. Please attach copies of cancelled checks, bank statement or original receipts	M. Ra Dick 123 11/03/4 +7.38									
for al <mark>l cash payments you made</mark> Step 3. Provide reason for	TOTAL AMOUNT PAID (sum of the above amounts) Please check one of the fallowing:									
this refund. Please list any accounts and/or	I paid this account in error and I am entitled to the refund.									
years that you intended to pay	I overpaid this account. Please refund the excess to the address listed in Step 1.									
with this overage.	I want this payment applied to next year's taxes.									
	This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):									
Step 4. Sign the form. Unsigned applications cannot be processed	By signing below, I hereby apply for the refund of the above-described taxes and certify that the information I have given on this form is true and correct. (If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under the Texas Penal Code, Sec. 37.10.)									
Juc godin	SIGNATURE OF REQUESTOR (REQUIRED) PRINTED NAME & DATE M/ RA DICK									
TAX OFFICE USE ONLY:	Approved Denied By: Date: 09/20/19									
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Internal Audit Office

Mayor Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexsandra Annello

District 3
Cassandra Hemandez

District 4 Dr. Sam Morgan

District 5 Isabel Salcido

District 6
Claudia Ordaz Perez

District 7 Henry Rivera

District 8 Cissy Lizarraga

City Manager Tommy Gonzalez DATE: October 3, 2019

TO: Maria O. Pasillas, Tax Assessor/Collector

FROM: Edmundo S. Calderon, ClA, CGAP, CRMA, Chief Internal Auditor

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

The Internal Audit Office conducted a review of the Tax Overpayment Refund that exceeded a three-year period. This engagement was accepted based on the engagement's potential to improve management of risks, add value, and/or improve the organization's operations (IIA 2010.C1). The work performed does not constitute an engagement conducted in accordance with <u>Generally Accepted Government Auditing Standards</u> (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

DICK ROBERT M & SOON Y

H793-014-1220-0020 \$

\$ 7.38

The Internal Audit Office reviewed the refund application, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed application was received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office took 7 days to process the application received and send for review.

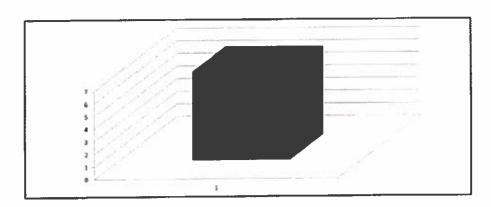
Based on our review, the Tax Overpayment Refund that exceeded a three-year period was determined to be appropriate to send to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Tax Code.

cc: Tomas Gonzalez, City Manager Robert Cortinas, Chief Financial Officer

City of El Paso Internal Audit Office Tax Office Refund Project Week of 09/30/2019 Reviews- Over Three Years

Refund To I DICK ROBERT M & SOON V	P.LD. Number H793-014-1220-0020	Amount of Refund \$7,38	Date Application was Received 9/25/2019	Date of Proof of Payment was Received in the Tas Office 9/25/2019	Date Application was approved by the Tax Other 9/26/2019	Dute Tax Office Sent to Internal Audit for Review		Date Internal Audit Reviewed Applications 10/3/2019	
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\$7.38





RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11 (c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Virginia Cox ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on November 14, 2014 in the amount of \$13.11 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2014 taxes for a period not to exceed two years on a showing of good cause by the taxpayer; and

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

THAT the City finds that Virginia Cox showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2014 taxes and the tax refund in the amount of \$13.11 is approved.

2020

day of

ADOI 1130 tills da	y 01, 2020.
	CITY OF EL PASO:
	Dee Margo
	Mayor
ATTEST:	
Laura D. Prine City Clerk	
APPROVED AS TO FORM:	APPROVED AS TO CONTENT:
Sol M. Cartez	Mana O. Pasillas
Sol M. Cortez	Maria O. Pasillas, RTA
Senior Assistant City Attorney	Tax Assessor/Collector

19-1002-657PL#958515 Virginia Cox through Le Roy Cox (\$13.11) SMC

ADOPTED this



TAX OFFICE RECEIVED

OCT 0 7 2019

MARIA O. PASILLAS, RTA CITY OF EL PASO TAX ASSESSOR COLLECTOR 221 N. KANSAS, STE 300 EL PASO, TX 79901 PH: (915) 212-0106 FAX: (915) 212-0107 www.elpasotexas.gov/tax-office

COX LEROY **500 CURTIS RD BURLESON, TX 76028-1368**

Prop ID Geo No. M831-020-1530-0120 171220

Legal Description of the Property

153 MOUNTAIN SHADOW ESTATES #20 12 & 13 (20000.00 SO FT)

OWNER: COX LEROY

2014 OVERAGE AMOUNT

\$13.11

6: COUNTY OF FL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF FL PASO, 10: CLINT ISD, 14: HORIZON REGIONAL MUD. 15 EMERG. SERVICES DIST #1

ADDITION FOR PROPERTY TAY DECIME.

Our records indicate that an overpayment exists on the property tax account listed above as of the date of this letter. If you paid the taxes on this account and believe you are entitled to a refund, please complete the application below, sign it, and return it to our office. If the taxes were paid by your mortgage/title company or any other party, you must obtain a written letter of release in order for the refund to be issued in your name. If you did not make the payment(s) on this account, please forward this letter to the person who paid these taxes. You may also request the transfer of this overpayment to other tax accounts and/or tax years in the space provided or by attaching an additional sheet if necessary. Your application for refund must be submitted within three years from the date of the overpayment, or you waive the right to the refund (Sec. 31,11c). Governing body approval is required for refunds in excess of \$2500.

Step 1. Identify the refund	Who should the refund be issued to:									
recipient. Show information for	Name: Virginia Cox									
whomever will be receiving	Address: 500 curtis Rd									
the refund.	City, State, Zip: Bucleson, Tx 76028									
	Daytime Phone No.: 817 - 29	1-2027	E-Mail Address: Virginia Con 500 Cyaho							
Step 2. Provide payment	Payment made by:	Check No.	Date Paid	Amount Paid						
information.			The second secon							
Please attach copies of		3351	11/14/14	55.70						
cancelled checks, bank										
statement or original receipts for all cash payments you made	TOTAL AN	OUNT PAID (sum of	the above amounts)							
Step 3. Provide reason for	Please check one of the following:	October 2 Figure 1	and and the analysis							
this refund.	I paid this account in error and I am entitled to the refund.									
Please list any accounts and/or	1									
wears that you intended to pay with this overage.	l overpaid this account. Please refund the excess to the address listed in Step 1,									
Titti una overage.	I want this payment applied to next year's taxes.									
	This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):									
Step 4. Sign the form. Unsigned applications cannot be processed.	By signing below, I hereby apply for the refund of the above-described taxes and certify that the information I have given on this form is true and correct. (If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under the Texas Penal Code, Sec. 37.10.)									
	SIGNATURE OF REQUESTOR (R	EQUIRED)	PRINTED NAME & DA	ATE						
	Versives (2el	Virginia Cox	10/1/19						
	0,	M	X is	107/19						
TAX OFFICE USE ONLY:	Approved Denied	By:	Date:	10+119						

expirer 11/14/19

Print Date: 09/12/2019

17-122D

ANDREA	12	gotes		444	GoT	D-1			
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DEPOSIT	Remittance	Detail							
Summary Qu	jory				Neman				
	THE REAL PROPERTY.		HERON CO.						Summary
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heck/Receipt	Receipt	Remit	Check		Payment	Applied Tr	ana.	iction Account	
ages Deposit	married plants or the state of	Seq No.	No.	Туре	Amount	And in column 2 is not a second of the last	уре	AT THE RESIDENCE OF THE PARTY O	Payer
T01081900	the state of the s	39819776	04462	CH	\$13.92	\$13.92	PA	M83102015300120	COX LEROY
P05221841 X12291610		38274278	CC002042212	CR	\$15.54	\$15.54	PA	M83102015300120	26438020-WR PAYMENT
Spinister of the last of the l	The state of the s	33672599	01142	CH	\$13.58	\$13.58	PA	M83102015300120	COX LEROY
X12281520	And the party of the last	30496292	01134	CH	\$28.65	\$13.48	PA	M83102015300120	COX LEROY
R03112014	the second second second second	26940423		М	\$0.00	\$13.11	LG	M83102015300120	COX LEROY
R03112014		26940423		MI	50.00	\$13.11-	TR	M83102015300120	COX LEROY
R03091968	San	26940423		MI	\$0.00	\$13.11	TR	M83102015300120	COX LEROY
R03091966		26940423		MI	\$0.00	\$13.11-	TR	M83102015300120	COX LEROY
X11141420	THE RESERVE AND ADDRESS OF THE PERSON NAMED IN	26940423	03351	CH	\$55.70	\$13.11	PA	M83102015300120	COX LEROY
X11141420	STATE OF THE PARTY AND	26940423	03351	CH	155.70	\$13.11	LG	M83 102015300120	COX LEROY
X01211420	The second second	25139765	01101	CH	\$54.24	\$25 52	PA	183102015300120	COX LEROY
X01031220	02 01/03/2012	19830062	01066	CH	\$26.23	\$12.34	PA	M83102015300120	COX LEROY
			Apr	Hed Total		\$309.56			



Internal Audit Office

TO:

Mayor Dee Margo

DATE: October 14, 2019

Maria O. Pasillas, Tax Assessor/Collector

City Council

Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor FROM:

District 1 Peter Svarzbein

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 2 Alexsandra Annello The Internal Audit Office conducted a review of the Tax Overpayment Refunds that exceeded a three-year period. This engagement was accepted based on the engagement's potential to improve management of risks, add value, and/or improve the organization's operations (IIA 2010.C1). The work performed does not constitute an engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

District 3 Cassandra Hemandez

The following Tax Overpayment Refunds that exceeded a three-year period were reviewed:

District 4 Dr. Sam Morgan

District 5 Isabel Salcido

M831-020-1530-0120 13.11 VIRGINIA COX M831-020-1530-0030 \$ 14.74 VIRGINIA COX

District 6 Claudia Ordaz Perez

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking 2 days to process the applications received and send for review.

District 7 Henry Rivera

> Based on our review, the Tax Overpayment Refunds that exceeded a three-year period were determined to be appropriate to send to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Tax Code.

District 8 Cissy Lizarraga

> cc: Tomas Gonzalez, City Manager Robert Cortinas, Chief Financial Officer

City Manager Tommy Gonzalez

City of El Paso Internal Audit Office Tax Office Refund Project Week of 19/07/2019 Reviews- Over Three Years

Robot 7s	F.I.D. Number	Amount of Refund	Date Application was Received	Date of Front of Payment was Received in the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Totals Days from Date Proof of Payment to Date Asked to be Reviewed		Comments
I VIRGINIA COX	MB31-020-1530-0120	513.11	10/7/2019	18/7/2019	10/8/2019	10/9/2019	2	10/14/2019	
2 VIRGINIA COX	M831-020-1530-0030	\$14,74	10/7/2019	10/7/2019	10/8/2019	10/9/2019	2	10/14/2019	
		527.85		in a period and a more					

2



RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11 (c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Virginia Cox through Leroy and Virginia L. Cox ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on November 14, 2014 in the amount of \$14.74 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2014 taxes for a period not to exceed two years on a showing of good cause by the taxpayer; and

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

THAT the City finds that Virginia Cox through Leroy and Virginia L. Cox showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2014 taxes and the tax refund in the amount of \$14.74 is approved.

. 2020.

	, 2020
	CITY OF EL PASO:
	Dee Margo
ATTEST:	Mayor
Laura D. Prine City Clerk	
APPROVED AS TO FORM:	APPROVED AS TO CONTENT:
Sol M. Corta	Mana O. Pasillas
Sol M. Cortez	Maria O. Pasillas, RTA
Senior Assistant City Attorney	Tax Assessor/Collector

day of

19-1002-657/PL#958513

ADOPTED this

Virginia Cox through Le Roy Cox and Virginia L. Cox (\$14.74)

SMC



AX OFFIC RECEIVED

OCT 07 2019

MARIA O. PASILLAS, RTA CITY OF EL PASO TAX ASSESSOR COLLECTOR 221 N. KANSAS, STE 300 EL PASO, TX 79901 PH: (915) 212-0106 FAX: (915) 212-0107 www.elpasotexas.gov/tax-office

COX LE ROY & VIRGINIA L 500 CURTIS RD BURLESON, TX 76028-1368

Geo No. Prop ID M831-020-1530-0030 17910

Legal Description of the Property

153 MOUNTAIN SHADOW ESTATES #20 3 & 4 (22500.00 SQ FT)

OWNER: COX LE ROY & VIRGINIA L

2014 OVERAGE AMOUNT

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 14: HORIZON REGIONAL MUD. 15: EMERG. SERVICES DIST #1

Our records indicate that an overpayment exists on the property tax account listed above as of the date of this letter. If you paid the taxes on this account and believe you are entitled to a refund, please complete the application below, sign it, and return it to our office. If the taxes were paid by your mortgage/title company or any other party, you must obtain a written letter of release in order for the refund to be issued in your name. If you did not make the payment(s) on this account, please forward this letter to the person who paid these taxes. You may also request the transfer of this overpayment to other tax accounts and/or tax years in the space provided or by attaching an additional sheet if necessary. Your application for refund must be submitted within three years from the date of the overpayment, or you waive the right to the refund (Sec. 31.11c). Governing body approval is required for refunds in excess of \$2500.

Step 1, Identify the refund	Who should the refund be issued	I to:							
recipient. Show information for	Name: Virginia	COX							
whomever will be receiving	Name: Virginia Cox Address: 500 CUrtis Rd								
the refund.	City, State, Zip: Bunes	Buneson, Tx 76028							
	Daytime Phone No.: 817 -	291-8027		irginia Cox 500@4ahoo	Con				
Step 2. Provide payment	Payment made by:	Clieck No.	Date Paid	Amount Paid	5,550,40				
information. Please attach copies of cancelled checks, bank		Ck 3351	11/14/14	55.70					
statement or original receipts for all cash payments you made	TOTAL	AMOUNT PAID (sum of t	the above amounts)						
Step 3. Provide reason for	Please check one of the followin		ine above albodits)						
this refund.	I paid this account in error and I am entitled to the refund.								
Please list any accounts and/or years that you intended to pay	1 overpaid this account. Please refund the excess to the address listed in Step 1.								
with this overage.	I want this payment applied to next year's taxes.								
	This payment should hav	e been applied to other tax ac	ccount(s) and/or year(s)	, escrow (listed below):					
Step 4. Sign the form. Unsigned applications cannot be processed.	By signing below, I hereby appl- have given on this form is true a guilty of a Class A misdemeano	nd correct. (If you make a fa or or a state jail felony under t	alse statement on this a the Texas Penal Code, S	pplication, you could be found Sec. 37.10.)					
	SIGNATURE OF REQUESTOR	· · ·	PRINTED NAME & D	1					
			Virginia C	0x 10-1-19					
TAX OFFICE USE ONLY:	Approved Denie	MAS	Date:	0x 10-1-19 0107/19					

v52.1.5 expires 11/14/2019 Print Date: 09/12/2019

	REA 80122 v1.80	唯一	Hotes	No.		Go T	0:			10/07/2019 \$6:56 46
-	of Manager of the last	nittance	Detail	V	W. Jak					ACTEP
99	ummary Query		Detail				P. Harris			
	osil No.	Acce	mi No.	180	Re	mit Seq No	Check No.		Payment Amount	Summary Payment Agreement Ho.
11	114142000	M831	020153000	30			The same of the sa			Labural Whiteling if un
di je	processing the second such as	Receipt Date	Remit Seq No.	Check No.	Paymen Type	f Payment Amount	Applied Tr	ans:		Payer
	X1228152001	The second second second	30496292	01134	CH	\$28.65	\$15.17	PA	M83102015300030	COX LE ROY & VIRGINIA
ă	R03112014DUP	12/01/2014	Latinia delete, exer-		MI	\$0.00	\$14.74	TR	M83102015300030	COX LE ROY & VIRGINIA
	R03112014DUP	12/01/2014	The section of the sec-		EII.	50.00	\$14.74	LG	M83102015300030	COX LE ROY & VIRGINIA
	R030919667	11/14/2014	Addition of the Person of the		MI	\$0.00	\$14.74-	TR	M83102015300030	COX LE ROY & VIRGINIA
	R030919667	11/14/2014	A CONTRACTOR OF THE PARTY OF TH	1	М	\$0.00	\$14.74	TR	M83102015300030	COX LE ROY & VIRGINIA
	RC191007	11/14/2014	Security of the second security	03351	СН	\$14.74	\$14.74	TR	M83102015300030	27568672-COX VIRGINIA
	RC191007	11/14/2014	AND DESCRIPTION OF THE PARTY	03351	CH	\$14.74	\$14.74-	TR	M83102015300030	COX LE ROY & VIRGINIA
	X1114142000	11/14/2014	State of the last	03351	СН	\$55.70	\$14.74	LG	M83102015300030	COX LE ROY & VIRGIGA
	X1114142000	11/14/2014	and the same of th	03351	CH	\$56.70	\$14.74	PA	M83102015300030	COX'LE ROY & VIRGINIA
83	X0121142007 X0103122002	01/21/2014	Day and towns and the same	01101	СН	\$54.24	\$28.72	PA	M83102015300030	COX LE ROY & VIRGINIA
	X1231101002	01/03/2012	transport to the second second	01068	СН	\$26.23	\$13.89	PA	M83102015300030	COX LE ROY & VIRGINA
d	A1231101002	12/31/2010	17317202	01037	СН	\$13.80	\$13.80	PA	M83102015300030	COX LE ROY & VIRGINIA
		*			Applied Total	A STATE AND ADDRESS OF	\$347.70			
	6. 19									



Internal Audit Office

Mayor Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexsandra Annello

District 3
Cassandra Hernandez

District 4 Dr. Sam Morgan

District 5 Isabel Salcido

District 6
Claudia Ordaz Perez

District 7 Henry Rivera

District 8 Cissy Lizarraga

City Manager Tommy Gonzalez **DATE:** October 14, 2019

TO: Maria O. Pasillas, Tax Assessor/Collector

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

The Internal Audit Office conducted a review of the Tax Overpayment Refunds that exceeded a three-year period. This engagement was accepted based on the engagement's potential to improve management of risks, add value, and/or improve the organization's operations (IIA 2010.C1). The work performed does not constitute an engagement conducted in accordance with <u>Generally Accepted Government Auditing Standards</u> (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

The following Tax Overpayment Refunds that exceeded a three-year period were reviewed:

VIRGINIA COX	M831-020-1530-0120	\$ 13.11
VIRGINIA COX	M831-020-1530-0030	\$ 14.74

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking 2 days to process the applications received and send for review.

Based on our review, the Tax Overpayment Refunds that exceeded a three-year period were determined to be appropriate to send to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Tax Code.

cc: Tomas Gonzalez, City Manager Robert Cortinas, Chief Financial Officer

City of El Paso Internal Audit Office Tax Office Refund Project Week of 10/97/2019 Reviews- Over Three Years

Related Fe	P.I.D. Namber	Agrount of Refami	Date Application was Received	Date of Proof of Payment was Received in the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Totals Days from Date Proof of Payment to Date Asked to be Reviewed		Community
I VIRGINIA COX	MB31-020-1530-0120	\$13.11	10/7/2019	10/7/2019	10/8/2019	10/9/2019	2	10/14/2019	
2 VIRGINIA COX	M831-020-1530-0030	\$14,74	16/7/2019	10/7/2019	10/8/2019	10/9/2019	2	10/14/2019	
- Transition		\$27.85							



RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11 (c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Andres and Martha Chacon ("Taxpayer") has applied for a refund with the tax assessor for their 2015 property taxes that were overpaid on August 15, 2016 in the amount of \$200.00 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2015 taxes for a period not to exceed two years on a showing of good cause by the taxpayer; and

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

THAT the City finds that Andres and Martha Chacon showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2015 taxes and the tax refund in the amount of \$200.00 is approved.

day of

2020

ADOI 1ED tills tay	
	CITY OF EL PASO:
	Dee Margo Mayor
ATTEST:	
Laura D. Prine City Clerk	
APPROVED AS TO FORM:	APPROVED AS TO CONTENT:
Sol m. aorles	Maria O. Pasillas
Sol M. Cortez	Maria O. Pasillas, RTA
Senior Assistant City Attorney	Tax Assessor/Collector

19-1002-657PL#:958520 Andres and Martha Chacon (\$200) SMC

ADOPTED this



TAX OFFICE

MAY 2 4 2019

MARIA O. PASILLAS, RTA CITY OF EL PASO TAX ASSESSOR COLLECTOR

221 N. KANSAS, STE 300 EL PASO, TX 79901 PH: (915) 212-0106 FAX: (915) 212-0107 www.elpasotexas.gov/tax-office

Prop ID Geo No. V893-999-2410-1100 372016

Legal Description of the Property 241 VISTA DEL SOL #46 REPLAT A LOT 6

1623 RONNIE REIF DR

OWNER: CHACON ANDRES & MARTHA

2015 OVERAGE AMOUNT

1: CITY OF EL PASO, 6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 9: SOCORRO ISD

Dear Taxpayer:

Andres and Martha Chacon

1623 Ronnie Reif El Paso, TX 79936

Our records indicate that an overpayment exists on the property tax account listed above as of the date of this letter. If you paid the taxes on this account and believe you are entitled to a refund, please complete the application below, sign it, and return it to our office. If the taxes were paid by your mortgage/title company or any other party, you must obtain a written letter of release in order for the refund to be issued in your name. If you did not make the payment(s) on this account, please forward this letter to the person who paid these taxes. You may also request the transfer of this overpayment to other tax accounts and/or tax years in the space provided or by attaching an additional sheet if necessary. Your application for refund must be submitted within three years from the date of the overpayment, or you waive the right to the refund (Sec. 31.11c). Governing body approval is required for refunds in excess of \$2500.

APPLICATION FOR PROPERT	Who should the refund be iss	ication must be completed, signed, an		
Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Name: Andres an Address: 1623 R	d Martha Cha onnie Reif 150. IX 7993		
	Daytime Phone No.: 915			mkmom 50 @ yahoo
Step 2. Provide payment	Payment made by:	Check No.	Date Paid	Amount Paid
nformation. Please attach copies of ancelled checks, bank	Echack	CC001355583	8/15/16	\$ 200.00
st <mark>atement or original receipts</mark> for all cash payments you made	TOT	AL AMOUNT PAID (sum of th	te abave emounts)	
Step 3. Provide reason for	Please check one of the follo-		te above amounts	
his refund.	I paid this account in	error and I am entitled to the refu	nd.	
Please list any accounts and/or years that you intended to pay	X I overpaid this accoun	it. Please refund the excess to the	address listed in St	ep 1.
with this overage.	I want this payment a	pplied to next year's taxes.		
	This payment should	have been applied to other tax acc	count(s) and/or year	(s), escrow (listed below):
Step 4. Sign the form. Unsigned applications cannot be processed.	have given on this form is tru	pply for the refund of the above-to the and correct. (If you make a fa anor or a state jail felony under the	lse statement on thi	s application, you could be found
LOTIOLIS and	SIGNATURE OF REQUEST	Martha Mee	PRINTED NAME & And res	5/22/19
TAX OFFICE USE ONLY:	Approved De	nied By:	Date:	10/10/19
v52.1.6 Pap. Rec.	OCT 1	0 2019 🗸		Print Date: 05/13/2019

AND	REA 80122 v1 90	ACCO					PAYMENT AGR		ENT #80627, BEGIN	10/10/2019 15:38:59
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	and the same of th									Summary
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EC	08151568	V893	9992410110	10	BOLLHON				PROBLEM STORY OF THE PARTY OF T	
Chec mage	k/Receipt is Deposit No.	Receipt Date	Remit Seg No.	Check No	Раут Тура	Mark St. Co. of Co., Name and Post of	Applied To	ensa Typa		Payer
	A05141875	05/14/2018	38249777	133313	CH	\$2,127,16	\$2,127.16	PA	V89399924101100	25055967-SELECT PORTI
	A04111773	04/11/2017	35219035	560084	Сн	\$205.01	\$205.01	PA	V89399924101100	21975813-SELECT PORTI
	A04111773	04/11/2017	35219034	559866	CH	\$1,863.68	\$1,863.98	PA	V89399924101100	21975813-SELECT PORTI
	A03271778	03/27/2017	35135809	Landa de la	CA	\$250,00	5226.00	PA	V89399924101100	CHACON ANDRES & MAF
	A08151675	08/15/2016	32581101	4000670404	CH	51,127,20	\$1,127.20	PA	V89399924101100	22161587-CORELOGIC T
	EC08151668	08/15/2016	32583322	CC001355583	EC	\$200.00	\$200.00	LG	V89399924101100	24802347-ANDRES AND
	EC07 181668	07/15/2018	32500522	CC001345306	EC	\$200.00	\$200.00	PA	V89399924101100	24770871-ANDRES AND
28	EC06151668	06/15/2016	Marin (1/	CC001335258	EC	\$200.00	\$200.00	PA	V89399924101100	24735887-ANDRES AND
	EC05171668	05/15/2018	32265553	CC001322360	EC	\$200.00	\$200.00	PA	V69399924101100	24697512-ANDRES AND
	ECC4181668	04/15/2016	Control of Control of the	CC001310593	EC	\$200.00	\$200.00	PA	V89399924101100	24859690-ANDRES AND
	EC03151698	03/15/2016	32019565	CC001292528	EC	\$200,00	\$200.00	PA	V89399924101100	24599682-ANDRES AND
20	A02251841	02/25/2016	31891802	d	CA	\$220 00	\$217.00	PA	V89399924101100	CHACON ANDRES & MAF
PSOR				ADI	sed T	olai	\$43,535.91	THE R		



Internal Audit Office

Mayor Dee Margo

TO:

FROM:

DATE: October 21, 2019

Maria O. Pasillas, Tax Assessor/Collector

City Council District 1

Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

or Edmudo Celder - 11-1/16

Peter Svarzbein District 2

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

Alexsandra Annello District 3 Cassandra Hernandez The Internal Audit Office conducted a review of the Tax Overpayment Refund that exceeded a three-year period. This engagement was accepted based on the engagement's potential to improve management of risks, add value, and/or improve the organization's operations (IIA 2010.C1). The work performed does not constitute an engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

District 4 Dr. Sam Morgan

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

District 5 Isabel Salcido

ANDRES AND MARTHA CHACON

V893-999-2410-1100

200.00

District 6 Claudia Ordaz Perez

District 7 Henry Rivera

The Internal Audit Office reviewed the refund application, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed application was received by

District 8 Cissy Lizarraga

Based on our review, the Tax Overpayment Refund that exceeded a three-year period was determined to be appropriate to send to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Tax Code.

the Tax Office and sent to the Internal Audit Office for review. The Tax Office took 8 days to

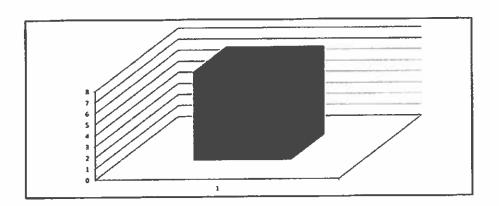
City Manager Tommy Gonzalez

cc: Tomas Gonzalez, City Manager Robert Cortinas, Chief Financial Officer

process the application received and send for review.

City of El Paso Internal Audit Office Tax Office Refund Project Week of 10/14/2019 Reviews- Over Three Years

A Robot To	P.LO. Namber	Amount of	Date Application	Date of Proof of Paymout was Received in the Tax	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Totale Days from Date Frant of Payment to Date Asked to be Reviewed	Date Internal Audit	Connects
I ANDRES AND MARTHA CHACON	V893-999-2410-1100	\$200.00	5/24/2019	10/10/2019	10/10/2019	10/18/2019	8	10/21/2019	





RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11 (c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Everando Ramirez ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on March 31, 2015 in the amount of \$116.80 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2014 taxes for a period not to exceed two years on a showing of good cause by the taxpayer; and

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

THAT the City finds that Everando Ramirez showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2014 taxes and the tax refund in the amount of \$116.80 is approved.

. 2020.

	<u> </u>
	CITY OF EL PASO
	Dee Margo Mayor
ATTEST:	
Laura D. Prine City Clerk	
APPROVED AS TO FORM:	APPROVED AS TO CONTENT:
Sol M. Cortez Senior Assistant City Attorney	Maria O. Pasillas, RTA Tax Assessor/Collector

day of

ADOPTED this



FAX OFFICE RECEIVED

MARIA O. PASILLAS, RTA CITY OF EL PASO TAX ASSESSOR COLLECTOR 221 N. KANSAS, STE 300 EL PASO, TX 79901 PH: (915) 212-0106 FAX: (915) 212-0107 www.elpasotexas.gov/tax-office

DEC 10 2018

0914-999-1098-3650 Legal Description of the Property

Geo No.

Prop ID

FURN MACHICMP SIGN

12135 MONTWOOD DR-109

OWNER: EJ, PASO AUTO REGISTRATION AND HILLING

2014-OVERAGE AMOUNT \$115.89

1 CITY OF RUPASO, 6. COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGIT, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 9: SOCORRO ISD

EL PASO AUTO REGISTRATION AND

% EVERANDO RAMIREZ 12135 MONTWOOD DR STE 109

EL PASO, TX 79936-0963

THLING

Dear Taxpayer:

Our records indicate that an overpayment exists on the property tax account fisted above as of the date of this letter. If you paid the taxes on this account and believe you are entitled to a refund, please complete the application below, sign it, and return it to our office. If the taxes were paid by your mortgage title company or any other party, you must obtain a written letter of release in order for the refund to be issued in your name. If you did not make the payment(s) on this account, please forward this letter to the person who paid these taxes. You may also request the transfer of this overpayment to other tax accounts and or tax years in the space provided or by attaching an additional sheet if necessary. Your application for refund must be submitted within three years from the date of the overpayment, or you waive the right to the refund (Sec. 31.11c). Governing body approval is required for refunds in excess of \$2500.

Step 1. Identify the refund	Who should the refund he issued to:	以下,	(1) 10 10 10 10 10 10 10 10 10 10 10 10 10				
recipient.	Name:						
Show information for whomever will be receiving	Address:						
the refund.	City, State, Zip!						
	Daytime Phone No.	E-Ma	atl Address.				
Step 2. Provide payment Information. Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you mad	Payment made by:	Check No. Date of the Alox	e Paid Amount Paid				
Step 3. Provide reason for	Please check one of the following:	建设体证的人就是关闭					
this refund.	I paid this account in error and	I am entitled to the refund.					
Please list any accounts and or years that you intended to pay	Loverpaid this account. Please refund the excess to the address listed in Step I.						
orth this overage.	I want this payment applied to next year's taxes.						
	This payment should have been applied to other tax account(s) and or year(s), escrow (listed below):						
	. \						
Step 4. Sign the form. Unsigned applications cannot be processed.	Wight wen on this form is true and co-	rrect. (If you make a false state state gulf felony under the Texa					
Juc 21/3/19	SIGN PROFESTOR (RE	OUIREDI PRINTE	AND JAMISEZ 12-5-18				
TAX OFFICE USE ONLY:	Approved Denied	By: Shooth	Date: 02/13/15				
152.1.5 Da a 1	DOP = CANTON	FFB 1 2 2019	Print Date: 09/19/2018				

		Notes			Go To		0-01-0	N	
SHERRYB ACT80122 y1.89			ar de la						12/10/2018 13:46:02 ACTEP
DEPOSIT R	emittance	Detai							
Summary Que	rry								Summary
Deposit No. Account No.			Ren	nit Sea No.	Check No.		Payment Amount	Payment Agreement No.	
A04021554 091499910983650				and the second	[erran			
heck Deposit	Receipt Date	Remit Seq No.	Check No.	Payment	Payment Amount		insa ype	ction Account No.	Payer
A11301875	11/30/2018	39088956	75469	CH	\$7,338.78	5948 80	PA	091499910983850	21075428-PRO PRINT & I
A11281781	11/28/2017	36078915	71282	CH	\$60.091.55	\$787.52	PA	091499910983650	21075428-PRO PRINT &
A12291665	12/29/2016	33600122	67950	СН	\$5.281.92	\$668 88	PA	091499910983650	EL PASO AUTO REGISTI
A04051641	04/05/2016	32122874	5107	CH	\$760.06	\$760.0€	PA	091499910983650	EL PASO AUTO REGISTI
A04021554	03/31/2015	29058271	4709	СН	\$652.55	/ \$535 75	PA	091499910983850	EL PASO AUTO REGISTI
A04021554	03/31/2015	29058271	4709	СН	\$652.55	\$116.80	LG	091499910983650	EL PASO AUTO REGISTI
X1118131016	11/16/2013	24129269	03869	CH	\$419.55	\$419.55	PA	091499910983650	EL PASO AUTO REGISTI
X1113121008	11/13/2012	21485561	03267	СН	\$354,55	\$354.55	PA	091499910983650	EL PASO AUTO REGISTI
X1031111901	10/31/2011	18959216	02820	CH	\$308.80	\$308.80	PA	091499910983650	EL PASO AUTO REGISTI
RD0000973686	01/13/2011	16746915	27038	СН	\$43.40-	\$43.40-	RO	091499910983650	21155864-EL PASO AUT
RC110112	11/08/2010	16746915	02394	CH	543.40	\$43.40	TR	091499910983650	21155864-EL PASO AUT
RC110112	11/08/2010	16748915	02394	СН	\$43 40-	\$43.40-	TR	091499910983650	EL PASO AUTO REGISTI
				Applied Total		\$5,376.47	3.0		

+3 years



Internal Audit Office

Mayor Dee Margo

City Council

District 1 Peter Svarzbein

District 2
Alexsandra Annello

District 3
Cessandra Hernandez

District 4 Dr. Sam Morgan

District 5 Isabel Salcido

District 6 Claudia Ordaz Perez

> District 7 Henry Rivera

District 8 Cissy Lizarraga

City Manager Tommy Gonzalez DATE: February 25, 2019

TO: Maria O. Pasillas, Tax Assessor/Collector

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years (1 out of 2)

The Internal Audit Office conducted a review of the Tax Overpayment Refund that exceeded a three-year period. This engagement was accepted based on the engagement's potential to improve management of risks, add value, and/or improve the organization's operations (IIA 2010.C1). The work performed does not constitute an audit conducted in accordance with <u>Generally Accepted Government Auditing Standards</u> (GAS 2.12). The observations and conclusions that are reported in this memorandum do not require Management responses.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

EL PASO AUTO REGISTRATION AND TITLING C/O EVERANDO RAMIREZ

0914-999-1098-3650

\$ 116.80

The Internal Audit Office reviewed the refund application, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed application was received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office took 10 days to process the application received and send for review.

Based on our review, the Tax Overpayment Refund that exceeded a three-year period was determined to be appropriate to send to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Tax Code.

cc: Tomas Gonzalez, City Manager Robert Cortinas, Chief Financial Officer

> Edmundo S. Calderón – Chief Internal Auditor City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

City of El Paso Internal Audit Office Tax Office Refund Project Week of 02/18/2019 Reviews- Over Three Years

Richard To	P.I.D. Number	Amount of Safetyl	Date Application	Dute of Proof of Payment was Received in the Tax Office	Date Application was approved by the Tax Office	The state of the s	Totals Dava from Dute Proof of Payment to Date Aut ed to be Reviewed	Date Internal Audit Restroys Applications	Commonly
EL PASO AUTO REGISTRATION AND TITLING C/O 1 EVERANDO RAMIREZ	0914-999-1098-3650	\$116.80	12/10/2018	2/12/2019	2/13/2019	2/22/2019	10	3/25/2019	

