

**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.

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?

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

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
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.

ADOPTED this _____ day of _____, 2020.

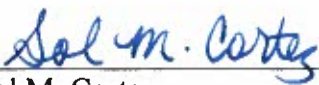
CITY OF EL PASO:

Dee Margo
Mayor

ATTEST:

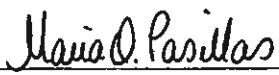
Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector



OFFICE
MED
NOV 04 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

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

+3 yrs
OP ✓

Geo No. C630-999-0010-0500	Prop ID 354707
Legal Description of the Property 1 CLAUSSEN CANYON LOT 3 1624 CAMINO BELLO LN 79902	
OWNER: FLAHERTY SHARON & STEPHEN 1416.47	

ESTIMATED TAX AMOUNT \$1,162.47

1: 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.

APPLICATION FOR PROPERTY TAX REFUND

Step 1. Identify the refund recipient. Show information for whom ever will be receiving the refund.	Who should the refund be issued to:			
	Name: Teri Spicer Address: 6320 SW Dover St. City, State, Zip: Portland, OR 97225 Daytime Phone No.: 915-493-1588 E-Mail Address: spicetees@yahoo.com			
Step 2. Provide payment information. Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.	Payment made by:		Check No.	Date Paid
			229	2/29/16
Step 3. Provide reason for this refund. Please list any accounts and/or years that you intended to pay with this overage.	Amount Paid: \$6,062.45			
	TOTAL AMOUNT PAID (sum of the above amounts)			
Step 4. Sign the form. Unsigned applications cannot be processed.	Please check one of the following:			
	<input type="checkbox"/> I paid this account in error and I am entitled to the refund.			
	<input checked="" type="checkbox"/> I overpaid this account. Please refund the excess to the address listed in Step 1.			
	<input type="checkbox"/> 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):				
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 (REQUIRED)		PRINTED NAME & DATE		
Teri Spicer		Teri Spicer 10/24/18		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: [Signature] Date: 11/13/19				

This application must be completed, signed, and submitted with supporting documentation to be valid.

354707

Deposit Status

ANDREA
ACT80122 v1.90

Go To: []

11/13/2019 12:17:25
ACTEP

DEPOSIT Remittance Detail

Summary Query

Deposit No. Account No. Remit Seq No. Check No. Payment Amount Payment Agreement No.

A03031673 C63099900100500

OP

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
M18A27000001	01/11/2019	39900069	19011142808	EF	\$52,495.880.15	\$8,983.18	PA	C63099900100500	2700-LERETA, LLC	
M17RE18000001	12/18/2017	36356004	171215192214	EF	232,569,225.62	\$8,379.87	PA	C63099900100500	800000-CORELOGIC	
M01201765	01/20/2017	4153450	50032084	CH	\$241,173.00	\$5,675.67	AA	C63099900100500	800000-CORELOGIC	
A03031673	03/03/2016	31956290	229	CH	\$8,062.45	\$1,416.47	LG	C63099900100500	SPICER MELVIN J	
A03031673	03/03/2016	31956290	229	CH	\$8,062.45	\$4,845.98	PA	C63099900100500	SPICER MELVIN J	
X02251623	02/25/2016	31887282	223	CH	\$1,390.47	\$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	3584	CH	\$1,448.30	\$1,448.30	PA	C63099900100500	SPICER MELVIN J	
A01291523	01/29/2015	28287872		CH	\$1,448.32	\$1,448.32	PA	C63099900100500	SPICER MELVIN J	
A09171454	09/17/2014	26579491	3421	CH	\$1,505.78	\$1,505.78	PA	C63099900100500	SPICER MELVIN J	
A06101465	05/30/2014	26336325	3344	CH	\$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)



Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

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

Internal Audit Office

DATE: December 4, 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 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
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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 (c-1) of the Texas Tax Code.

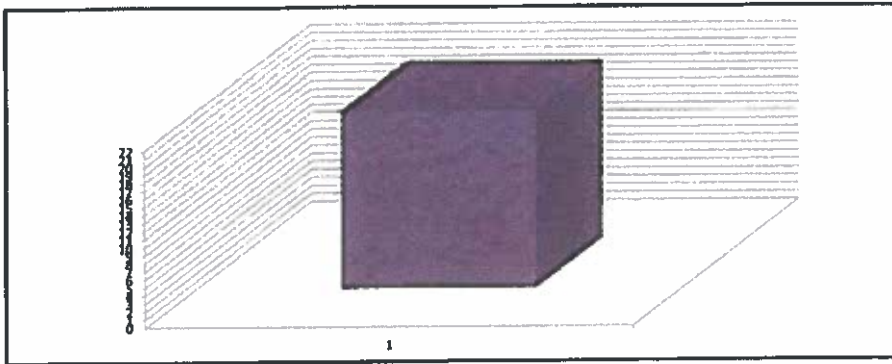
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

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

"Delivering Outstanding Services"

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

#	Refund To	P.I.D. Number	Amount of Refund	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	Total Days from Date Proof of Payment to Date Application to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	TERI SPICER	C630-999-0040-0500	\$1,416.47	11/4/2019	11/4/2019	11/13/2019	11/26/2019	22	12/3/2019	
			<u>\$1,416.47</u>							



Legend
 21 10 Days
 10 10 Days
 10 10 Days

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.

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
Senior Assistant City Attorney

APPROVED AS TO CONTENT:

Maria O. Pasillas
Tax Assessor/Collector



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

TAX OFFICE
RECEIVED

SEP 25 2019

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

OP
+3 yds ✓

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

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 PROPERTY TAX REFUND: This application must be completed, signed, and submitted with supporting documentation to be valid.

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:		
	Name:		
	Address:		
	City, State, Zip:		
	Daytime Phone No.:		E-Mail Address:
Step 2. Provide payment information. Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.	Payment made by:	Check No.	Date Paid
	Mr. Ra Dick	123	11/03/14
			\$7.38
	TOTAL AMOUNT PAID (sum of the above amounts)		
Step 3. Provide reason for this refund. Please list any accounts and/or years that you intended to pay with this overage.	Please check one of the following:		
	<input checked="" type="checkbox"/> I paid this account in error and I am entitled to the refund.		
	<input type="checkbox"/> I overpaid this account. Please refund the excess to the address listed in Step 1.		
	<input type="checkbox"/> I want this payment applied to next year's taxes.		
	<input type="checkbox"/> 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 (REQUIRED)		PRINTED NAME & DATE
	Mr. Ra Dick		Mr. Ra Dick
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	By: Date: 09/26/19

Expires: 11/03/2019

Deposit Status

Notes Go To

ANDREA
ACT80122 v1.90

09/25/2019 11:44:20
ACTEP

DEPOSIT Remittance Detail

Summary Query

Summary

Deposit No. Account No. Remit Seq No. Check No. Payment Amount Payment Agreement No.

1103141011 H79301412200020

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	X1121181001	11/21/2016	33062976	05018	CH	\$7.63	\$7.63	LG	H79301412200020	DICK ROBERT M & SOON
	A11161677	11/16/2016	32984269	0000895040	CH	\$7.63	\$7.63	PA	H79301412200020	DICK ROBERT M & SOON
	X1123151014	11/23/2015	29995773	00105	CH	\$7.59	\$7.59	PA	H79301412200020	DICK ROBERT M & SOON
	R03112014DUP	12/01/2014	26799163		MI	\$0.00	\$7.38	LG	H79301412200020	DICK ROBERT M & SOON
	R03112014DUP	12/01/2014	26799163		MI	\$0.00	\$7.38	TR	H79301412200020	DICK ROBERT M & SOON
	1103141011	11/03/2014	26799163	00123	CH	\$7.38	\$7.38	LG	H79301412200020	DICK ROBERT M & SOON
	R030919687	11/03/2014	26799163	00123	CH	\$0.00	\$7.38	TR	H79301412200020	DICK ROBERT M & SOON
	R030919667	11/03/2014	26799163	00123	CH	\$0.00	\$7.38	TR	H79301412200020	DICK ROBERT M & SOON
	X1027141029	10/27/2014	26738471	00121	CH	\$7.38	\$7.38	PA	H79301412200020	DICK ROBERT M & SOON
	X0127141018	01/27/2014	25315168	00111	CH	\$14.35	\$14.35	PA	H79301412200020	DICK ROBERT M & SOON
	X0103121003	01/03/2012	19628744	04161	CH	\$8.95	\$8.95	PA	H79301412200020	DICK ROBERT M & SOON
	X1224101000	12/24/2010	17198910	04102	CH	\$6.90	\$6.90	PA	H79301412200020	DICK ROBERT M & SOON
Applied Total						\$184.75				

OK
+345



Internal Audit Office

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra 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 3, 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 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:

DICK ROBERT M & SOON Y	H793-014-1220-0020	\$	7.38
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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.

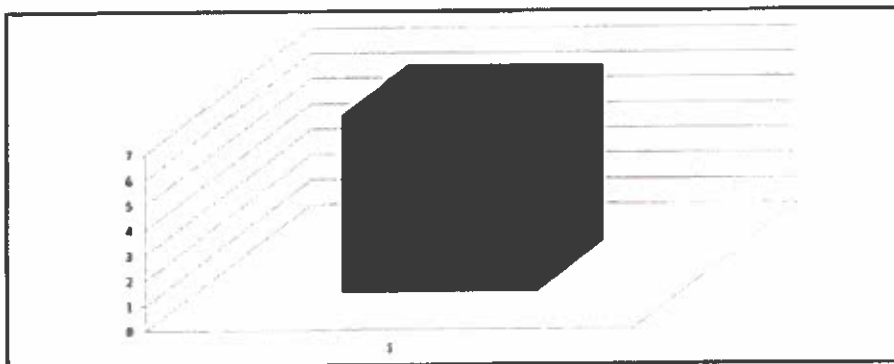
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

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

"Delivering Outstanding Services"

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

#	Refund To	F.I.D. Number	Amount of Refund	Date Application was Received	Date of Proof of Payment was Received to the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Total Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Applications	Comments
1	DICK ROBERT M & SOON V	H793-014-1220-0020	\$7.38	9/25/2019	9/25/2019	9/26/2019	10/3/2019	7	10/3/2019	
			<u>\$7.38</u>							



Legend
 7.38
 01.18 Days

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.

ADOPTED this _____ day of _____, 2020.

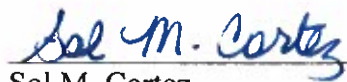
CITY OF EL PASO:

Dee Margo
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector



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

TAX OFFICE
RECEIVED

OCT 07 2019

COX LEROY
500 CURTIS RD
BURLESON, TX 76028-1368

OP
+3 yrs.

Geo No. M831-020-1530-0120	Prop ID 171220
Legal Description of the Property 153 MOUNTAIN SHADOW ESTATES #20 12 & 13 (20000.00 SQ FT)	
OWNER: COX LEROY	

2014 OVERAGE AMOUNT \$13.11

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:

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 PROPERTY TAX REFUND: This application must be completed, signed, and submitted with supporting documentation to be valid.

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: Virginia Cox			
	Address: 500 Curtis Rd			
	City, State, Zip: Burleson, Tx 76028			
Daytime Phone No.: 817-291-8027		E-Mail Address: VirginiaCox500@yahoo.com		
Step 2. Provide payment information. Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.	Payment made by:	Check No.	Date Paid	Amount Paid
		3351	11/14/14	55.70
	TOTAL AMOUNT PAID (sum of the above amounts)			
	Please check one of the following:			
Step 3. Provide reason for this refund. Please list any accounts and/or years that you intended to pay with this overage.	<input type="checkbox"/> I paid this account in error and I am entitled to the refund.			
	<input checked="" type="checkbox"/> I overpaid this account. Please refund the excess to the address listed in Step 1.			
	<input type="checkbox"/> I want this payment applied to next year's taxes.			
	<input type="checkbox"/> 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 (REQUIRED)		PRINTED NAME & DATE	
	Virginia Cox		Virginia Cox 10/1/19	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: [Signature] Date: 10/07/19				

171220

Deposit Status

Notes Go To: []

ANDREA
ACT80122 v1.90

10/07/2019 16:54:38
ACTEP

DEPOSIT Remittance Detail

Summary Query

Deposit No. Account No. Remit Seq No. Check No. Payment Amount Payment Agreement No.

X1114142000 M83102015300120

Check/Receipt Images Deposit No. Receipt Date Remit Seq No. Check No. Payment Type Payment Amount Applied Amount Transaction Type Account No. Payer

	T01081900004	01/08/2019	39819776	04462	CH	\$13.92	\$13.92	PA	M83102015300120	COX LEROY
	P05221841	05/21/2018	38274278	CC002042212	CR	\$15.54	\$15.54	PA	M83102015300120	26438020-IVR PAYMENT
	X1229161008	12/30/2018	33672599	01142	CH	\$13.58	\$13.58	PA	M83102015300120	COX LEROY
	X1228152001	12/28/2015	30496292	01134	CH	\$28.65	\$13.48	PA	M83102015300120	COX LEROY
	R03112014DUP	12/01/2014	26940423		MI	\$0.00	\$13.11	LG	M83102015300120	COX LEROY
	R03112014DUP	12/01/2014	26940423		MI	\$0.00	\$13.11	TR	M83102015300120	COX LEROY
	R030919687	11/14/2014	26940423		MI	\$0.00	\$13.11	TR	M83102015300120	COX LEROY
	R030919687	11/14/2014	26940423		MI	\$0.00	\$13.11	TR	M83102015300120	COX LEROY
	X1114142000	11/14/2014	26940423	03351	CH	\$55.70	\$13.11	PA	M83102015300120	COX LEROY
	X1114142000	11/14/2014	26940423	03351	CH	\$55.70	\$13.11	LG	M83102015300120	COX LEROY
	X0121142007	01/21/2014	25139765	01101	CH	\$54.24	\$25.52	PA	M83102015300120	COX LEROY
	X0103122002	01/03/2012	19830062	01066	CH	\$26.23	\$12.34	PA	M83102015300120	COX LEROY
Applied Total						\$309.56				



Internal Audit Office

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Annello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Isabel Salcido

District 6
Claudia Ordaz Perez

District 7
Harry 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 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 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.

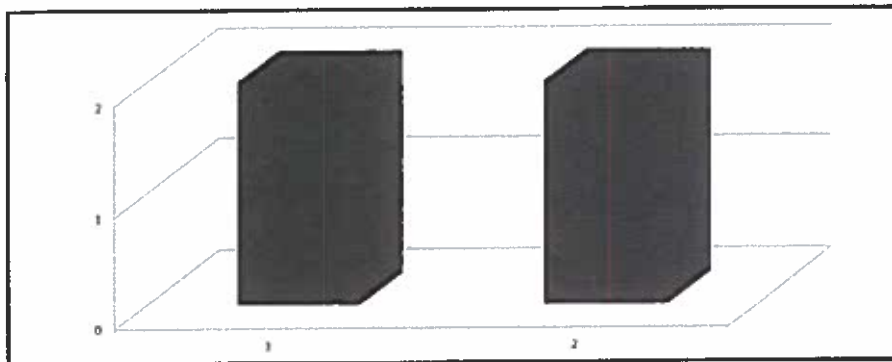
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

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

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 10/07/2019 Reviews- Over Three Years

#	Refund To	P.I.D. Number	Amount of Refund	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	Total Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	VIRGINIA COX	M831-020-1530-0120	\$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	10/7/2019	10/7/2019	10/8/2019	10/9/2019	2	10/14/2019	
			<u>\$27.85</u>							



Legend
 0: 10 Days

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.

ADOPTED this _____ day of _____, 2020.

CITY OF EL PASO:

Dee Margo
Mayor

ATTEST:

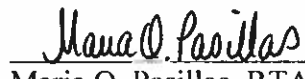
Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector

TAX OFFICE
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

OP
+ 3 yrs

Geo No. M831-020-1530-0030	Prop ID 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 \$14.74

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:

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 PROPERTY TAX REFUND: This application must be completed, signed, and submitted with supporting documentation to be valid.

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: <u>Virginia Cox</u>			
	Address: <u>500 Curtis Rd</u>			
	City, State, Zip: <u>Burleson, TX 76028</u>			
Step 2. Provide payment information. Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.	Daytime Phone No.: <u>817-291-8027</u>	E-Mail Address: <u>VirginiaCox500@yahoo.com</u>		
	Payment made by:	Check No.	Date Paid	Amount Paid
		<u>ck 3351</u>	<u>11/14/14</u>	<u>55.70</u>
	TOTAL AMOUNT PAID (sum of the above amounts)			
Step 3. Provide reason for this refund. Please list any accounts and/or years that you intended to pay with this overage.	Please check one of the following:			
	<input type="checkbox"/> I paid this account in error and I am entitled to the refund.			
	<input checked="" type="checkbox"/> I overpaid this account. Please refund the excess to the address listed in Step 1.			
	<input type="checkbox"/> I want this payment applied to next year's taxes.			
Step 4. Sign the form. Unsigned applications cannot be processed.	This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):			
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 (REQUIRED)		PRINTED NAME & DATE		
<u>Virginia Cox</u>		<u>Virginia Cox 10-1-19</u>		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>[Signature]</u> Date: <u>10/07/19</u>				

17910

Deposit Status

Notes Go To

ANDREA
ACT00122 v1.00

10/07/2019 16:56:46
ACTEP

DEPOSIT Remittance Detail

Summary Query

Deposit No. Account No. Remit Seq No. Check No. Payment Amount Payment Agreement No.

X1114142000 M83102015300030

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	X1226152001	12/28/2015	30496292	01134	CH	\$28.65	\$15.17	PA	M83102015300030	COX LE ROY & VIRGINIA
	R03112014DUP	12/01/2014	26940423		MI	\$0.00	\$14.74	TR	M83102015300030	COX LE ROY & VIRGINIA
	R03112014DUP	12/01/2014	26940423		MI	\$0.00	\$14.74	LO	M83102015300030	COX LE ROY & VIRGINIA
	R030919667	11/14/2014	26940423		MI	\$0.00	\$14.74	TR	M83102015300030	COX LE ROY & VIRGINIA
	R030919667	11/14/2014	26940423		MI	\$0.00	\$14.74	TR	M83102015300030	COX LE ROY & VIRGINIA
	RC191007	11/14/2014	26940423	03351	CH	\$14.74	\$14.74	TR	M83102015300030	27566672-COX VIRGINIA
	RC191007	11/14/2014	26940423	03351	CH	\$14.74	\$14.74	TR	M83102015300030	COX LE ROY & VIRGINIA
	X1114142000	11/14/2014	26940423	03351	CH	\$55.70	\$14.74	LO	M83102015300030	COX LE ROY & VIRGINIA
	X1114142000	11/14/2014	26940423	03351	CH	\$55.70	\$14.74	PA	M83102015300030	COX LE ROY & VIRGINIA
	X0121142007	01/21/2014	25139765	01101	CH	\$54.24	\$28.72	PA	M83102015300030	COX LE ROY & VIRGINIA
	X0103122002	01/03/2012	19630062	01068	CH	\$26.23	\$13.89	PA	M83102015300030	COX LE ROY & VIRGINIA
	X1231101002	12/31/2010	17317202	01037	CH	\$13.80	\$13.80	PA	M83102015300030	COX LE ROY & VIRGINIA
Applied Total						\$347.70				



Internal Audit Office

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

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 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 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.

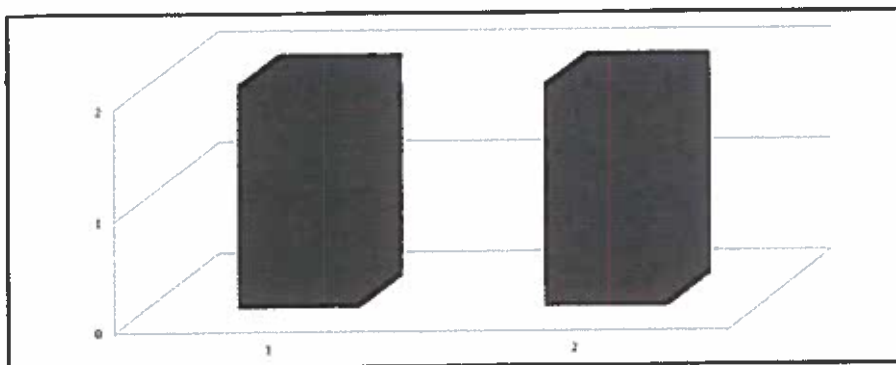
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

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

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 10/07/2019 Reviews- Over Three Years

#	Refund To	P.I.D. Number	Amount of Refund	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	Total Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	VIRGINIA COX	MH31-020-1530-0120	\$13.11	10/7/2019	10/7/2019	10/8/2019	10/9/2019	2	10/14/2019	
2	VIRGINIA COX	MH31-020-1530-0030	\$14.74	10/7/2019	10/7/2019	10/8/2019	10/9/2019	2	10/14/2019	
			\$27.85							



Legend

0 to 10 Days

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.

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
Senior Assistant City Attorney

APPROVED AS TO CONTENT:

Maria O. Pasillas
Tax Assessor/Collector



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

TAX OFFICE
RECEIVED

MAY 24 2019

Andres and Martha Chacon
1623 Ronnie Reif
El Paso, TX 79936

Geo No. V893-999-2410-1100	Prop ID 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 \$200.00

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:

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 PROPERTY TAX REFUND:

This application must be completed, signed, and submitted with supporting documentation to be valid.

Step 1. Identify the refund recipient.

Show information for whomever will be receiving the refund.

Who should the refund be issued to:

Name: Andres and Martha Chacon ✓

Address: 1623 Ronnie Reif

City, State, Zip: EL Paso, TX 79936

Daytime Phone No.: 915-342-0071

E-Mail Address: mkmam50@yahoo.com

Step 2. Provide payment information.

Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.

Payment made by:

Check No.

Date Paid

Amount Paid

Echeck

CC001355583

8/15/16

\$ 200.00

TOTAL AMOUNT PAID (sum of the above amounts)

Step 3. Provide reason for this refund.

Please list any accounts and/or years that you intended to pay with this overage.

Please check one of the following:

☐ I paid this account in error and I am entitled to the refund.

☒ I overpaid this account. Please refund the excess to the address listed in Step 1. ✓

☐ 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 (REQUIRED)

PRINTED NAME & DATE

Andres Chacon / Martha Chacon

Andres + Martha Chacon
5/22/19

TAX OFFICE USE ONLY:

☒ Approved

☐ Denied

By:

Date:

AMJ

10/10/19

3720110

Deposit Status

Notes Go To

ANDREA ACT80122 v1 90 ACCOUNT NO (V89399924101100): PAID RESIDENTIAL PAYMENT AGREEMENT #80627, BEGIN DATE: 03/31/2015, END DATE: 12/31/2015, MONTHLY PAYMENT AMOUNT: \$173.00, NO OF ACC 15: 1 10/10/2019 15:38:59 ACTEP

Deposit REMITTANCE Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No	Check No	Payment Amount	Payment Agreement No.
EC08151668	V89399924101100				

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No	Check No	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	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	CH	\$205.01	\$205.01	PA	V89399924101100	21975813-SELECT PORTI
	A04111773	04/11/2017	35219034	559866	CH	\$1,863.88	\$1,863.88	PA	V89399924101100	21975813-SELECT PORTI
	A03271778	03/27/2017	35135809		CA	\$250.00	\$226.00	PA	V89399924101100	CHACON ANDRES & MAF
	A08151675	08/15/2016	32581101	4000670404	CH	\$1,127.20	\$1,127.20	PA	V89399924101100	22181587-CORELOGIC T
	EC08151668	08/15/2016	32583322	CC001355583	EC	\$200.00	\$200.00	LG	V89399924101100	24802347-ANDRES AND
	EC07181668	07/15/2016	32500522	CC001345306	EC	\$200.00	\$200.00	PA	V89399924101100	24770871-ANDRES AND
	EC08151668	08/15/2016	32375597	CC001335258	EC	\$200.00	\$200.00	PA	V89399924101100	24735887-ANDRES AND
	EC05171668	05/15/2016	32265553	CC001322360	EC	\$200.00	\$200.00	PA	V89399924101100	24697512-ANDRES AND
	EC04181668	04/15/2016	32171547	CC001310593	EC	\$200.00	\$200.00	PA	V89399924101100	24658690-ANDRES AND
	EC03151698	03/15/2016	32019565	CC001292528	EC	\$200.00	\$200.00	PA	V89399924101100	24599682-ANDRES AND
	A02251841	02/25/2016	31891802		CA	\$220.00	\$217.00	PA	V89399924101100	CHACON ANDRES & MAF

Applied Total \$43,535.91

OK

+ 3415



Internal Audit Office

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

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 21, 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 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:

ANDRES AND MARTHA CHACON	V893-999-2410-1100	\$ 200.00
--------------------------	--------------------	-----------

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 8 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.

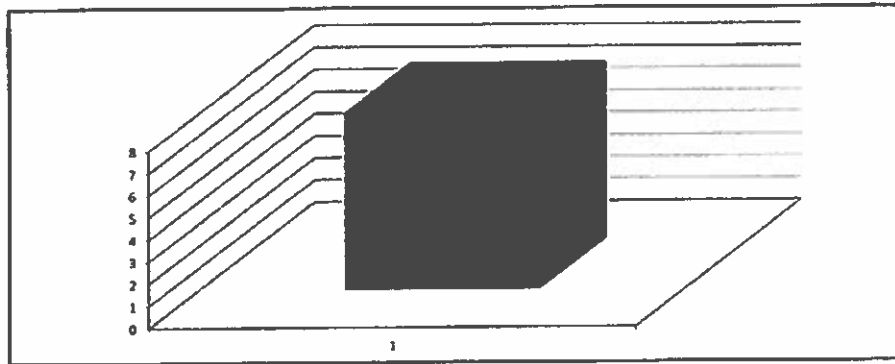
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

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

"Delivering Outstanding Services"

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

	Refund To	P.I.D. Number	Amount of Refund	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	Total Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	ANDRES AND MARTHA CHACON	VB93-999-2410-1100	\$200.00	5/24/2019	10/10/2019	10/10/2019	10/18/2019	8	10/21/2019	
			\$200.00							



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.

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
Senior Assistant City Attorney

APPROVED AS TO CONTENT:

Maria O. Pasillas
Tax Assessor/Collector



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

TAX OFFICE
RECEIVED

DEC 10 2018

EL PASO AUTO REGISTRATION AND
TITLING

% EVERARDO RAMIREZ

12135 MONTWOOD DR STE 109

EL PASO, TX 79936-0963

Geo No.

0914-999-1008-2650

Prop ID

562019

Legal Description of the Property

FURN MACH CMP SIGN

12135 MONTWOOD DR-109

OWNER: EL PASO AUTO REGISTRATION AND
TITLING

2014 OVERAGE AMOUNT \$116.88

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:

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 PROPERTY TAX REFUND: This application must be completed, signed, and submitted with supporting documentation to be valid.

Step 1. Identify the refund recipient.

Show information for whomever will be receiving the refund.

Who should the refund be issued to:

Name:

Address:

City, State, Zip:

Daytime Phone No.:

E-Mail Address:

Step 2. Provide payment information.

Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.

Payment made by:

Check No.

Date Paid

Amount Paid

TOTAL AMOUNT PAID (sum of the above amounts)

Step 3. Provide reason for this refund.

Please list any accounts and/or years that you intended to pay with this overage.

Please check one of the following:

☐ I paid this account in error and I am entitled to the refund.

☐ I overpaid this account. Please refund the excess to the address listed in Step 1.

☐ 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 (REQUIRED)

PRINTED NAME & DATE

gmc 2/13/19

EVERARDO RAMIREZ

12-5-18

TAX OFFICE USE ONLY:

☒ Approved

☐ Denied

By:

Booth

Date:

02/13/19

52.1.5

Rec'd P.O.P. =

CITY TAX OFFICE

FEB 12 2019

Print Date: 09/19/2018

Deposit Status

Notes Go To

SHERRYB
ACT80122 v1.89

12/10/2018 13:46:02
ACTEP

DEPOSIT Remittance Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.					
A04021554	091499910983650									
Check Image	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
A11301875	11/30/2018	39068958	75469	CH	\$7,338.78	\$948.80	PA	091499910983650	21075428-PRO PRINT & L	
A11281781	11/28/2017	36078915	71282	CH	\$60,091.55	\$787.52	PA	091499910983650	21075428-PRO PRINT & L	
A12291665	12/29/2018	33600122	67950	CH	\$5,281.92	\$668.88	PA	091499910983650	EL PASO AUTO REGISTR	
A04051641	04/05/2016	32122874	5107	CH	\$760.06	\$760.06	PA	091499910983650	EL PASO AUTO REGISTR	
A04021554	03/31/2015	29058271	4709	CH	\$652.55	\$535.75	PA	091499910983650	EL PASO AUTO REGISTR	
A04021554	03/31/2015	29058271	4709	CH	\$652.55	\$116.80	LG	091499910983650	EL PASO AUTO REGISTR	
X1118131016	11/15/2013	24129269	03669	CH	\$419.55	\$419.55	PA	091499910983650	EL PASO AUTO REGISTR	
X1113121008	11/13/2012	21485561	03267	CH	\$354.55	\$354.55	PA	091499910983650	EL PASO AUTO REGISTR	
X1031111001	10/31/2011	18959216	02820	CH	\$308.80	\$308.80	PA	091499910983650	EL PASO AUTO REGISTR	
RD0000973686	01/13/2011	16746915	27038	CH	\$43.40	\$43.40	RD	091499910983650	21155864-EL PASO AUT	
RC110112	11/08/2010	16746915	02394	CH	\$43.40	\$43.40	TR	091499910983650	21155864-EL PASO AUT	
RC110112	11/08/2010	16746915	02394	CH	\$43.40	\$43.40	TR	091499910983650	EL PASO AUTO REGISTR	
Applied Total					\$5,376.47					

+3 years



Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexsandra Anello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Isabel Salcido

District 6
Claudia Ordez Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

City Manager
Tommy Gonzalez

Internal Audit Office

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 Generally Accepted Government Auditing Standards (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

"Delivering Outstanding Services"

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

#	Refund To	P.I.D. Number	Amount of Refund	Date Application was Mailed	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	Total Days from Date Proof of Payment to Date Application Added to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	EL PASO AUTO REGISTRATION AND TITLING CO EVERANDO RAMIREZ	0914-999-1098-3650	\$116.80 <u>\$116.80</u>	12/10/2018	3/13/2019	3/13/2019	3/23/2019	10	3/25/2019	

