

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

**DEPARTMENT:** Tax Department

**AGENDA DATE:** February 9, 2015

**CONTACT PERSON NAME AND PHONE NUMBER:** David Childs, Ph.D.; Tax Assessor Collector, 212-1736

**DISTRICT(S) AFFECTED:** All

**SUBJECT:**

Discussion and action on a Resolution that the City finds that TSI Title Company showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2011 property taxes and the tax refund in the amount of \$834.10 is approved.

**BACKGROUND / DISCUSSION:**

A citizen has applied for a tax refund due to overpayment on October 13, 2011.  
The Property Tax Code 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:**

October 28, 2014

**AMOUNT AND SOURCE OF FUNDING:**

N/A

---

**BOARD / COMMISSION ACTION:**

Enter appropriate comments or N/A

---

\*\*\*\*\*REQUIRED AUTHORIZATION\*\*\*\*\*

**DEPARTMENT HEAD:**

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

*Information copy to appropriate Deputy City Manager*

## RESOLUTION

**WHEREAS**, pursuant to Section 31.11 (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, **TSI TITLE COMPANY** ("Taxpayer") has applied for a refund with the tax assessor of the 2011 property taxes that were overpaid on October 13, 2011 in the amount of \$834.10 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2011 property 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 **TSI TITLE COMPANY** showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2011 property taxes and the tax refund in the amount of \$834.10 is approved.

**ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2015.**

CITY OF EL PASO

\_\_\_\_\_  
Oscar Leeser  
Mayor

ATTEST:

\_\_\_\_\_  
Richarda Duffy Momsen  
City Clerk

APPROVED AS TO FORM:

Sol M. Cortez  
Sol M. Cortez  
Assistant City Attorney

APPROVED AS TO CONTENT:

David Childs  
David Childs, Ph.D.  
City Tax Assessor/Collector

DAVID CHRIST, PH.D.  
CITY TAX ASSESSOR-COLLECTOR  
221 N. KANSAS, STE. 300  
EL PASO, TX 79901

PHONE NO.: (915) 212-0106  
FAX NO.: (915) 212-0107  
www.elpasotexas.gov



EL PASO CONSOLIDATED TAX OFFICE

VICTOR A. FLORES  
COUNTY TAX ASSESSOR-COLLECTOR

55925391  
STAMP: OCT 8 2014

Print Date: 08/11/2014

TSI TITLE COMPANY OF TEXAS, INC  
2745 WIND RIVER LANE  
DENTON, TX 76210

Account Number  
1-609-999-0080-0800

412261

Legal Description of the Property  
8 FRANKLIN HILLS #3 (AMENDING) LOT 8  
(10069.00 SQ FT)

6320 FRANKLIN VISTA DR

OWNER: HERNANDEZ RAMIRO

2011 OVERAGE AMOUNT \$834.10

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 whomever will be receiving the refund.

Who should the refund be issued to:

Name: TSI Title Co. of TX  
Address: 2745 Wind River Ln  
City, State, Zip: Denton TX 76210  
Daytime Phone No.: 866-343-5899

E-Mail Address:

Step 2. Provide payment information.

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

Payment made by: Check No. Date Paid Amount Paid

TSI Title Co. 31263 10/11/11 \$10,016.21

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.  
☐ This payment should have been applied to other tax account(s) and/or year(s) (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. )

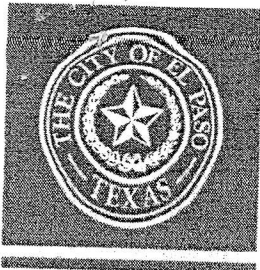
SIGNATURE OF REQUESTOR (REQUIRED)

DATE

10/4/14

TAX OFFICE USE ONLY: ☐ Approved ☐ Denied By: Date:

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



## INTERNAL AUDIT OFFICE

---

**Mayor**  
Oscar Leoser

**City Council**

*District 1*  
Ann Morgan Lilly

*District 2*  
Larry Romero

*District 3*  
Emma Acosta

*District 4*  
Carl L. Robinson


*District 5*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz

*District 7*  
Lily Limón

*District 8*  
Cortney C. Niland

**City Manager**  
Tommy Gonzalez

**DATE:** January 15, 2015  
**TO:** David W. Childs, Ph.D., Tax Assessor and Collector  
**FROM:** Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor   
**SUBJECT:** Review of Tax Refunds Overpayments that Exceed Three Years

At the request of the Consolidated Tax Office the following overpayment that exceeds the three year period for refund was reviewed:

- TSI Company of Texas \$834.10

The Internal Audit Office reviewed the refund application, copies of cancelled checks or proof of payments.

Based on our review, this tax refund was determined to be appropriate to be sent to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Code.

cc: Tommy Gonzalez, City Manager  
Mark Sutter, Interim Chief Financial Officer

Internal Audit Office  
City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

**EL PASO. IT'S ALL GOOD.**

*Dedicated to Outstanding Customer Service for a Better Community*