

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

DEPARTMENT: Tax Department

AGENDA DATE: February 10, 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 Sergio Triana showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2010 property taxes and the tax refund in the amount of \$3,323.67 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on January 26, 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, **SERGIO TRIANA** ("Taxpayer") has applied for a refund with the tax assessor of the 2010 property taxes that were overpaid on January 26, 2011 in the amount of \$3,323.67 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2010 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 **SERGIO TRIANA** showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2010 property taxes and the tax refund in the amount of \$3,323.67 is approved.

ADOPTED this _____ day of _____, 2015.

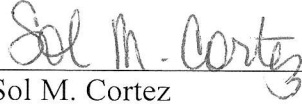
CITY OF EL PASO

Oscar Leaser
Mayor

ATTEST:

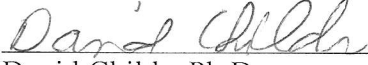
Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:



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

THE CITY OF EL PASO
CONSOLIDATED TAX OFFICE
221 N. Kansas, Suite 300
El Paso, Texas 79901
Phone (915) 212-0106, Fax (915) 212-0108

CITY TAX
OFFICE NOV 24 2014
je

APPLICATION FOR TAX REFUND

The Consolidated Tax Office collects property taxes for all eligible property taxing entities within El Paso County. 278572

APPLICANT MUST PROVIDE THE FOLLOWING INFORMATION:

Refund To: SERGIO TRIANA	Phone: HOME (323) 441-1934 WORK	Property ID# (15 characters long): \$10299900605700
Address (mail refund to): 2546 Johnston St. LOS ANGELES, CA. 90031	Property Address: 416 San Blas EL PASO, TX. 79912	Legal Description: 416 San Blas EL PASO, TX. 79912

Tax year requested:	Date payment made:	Check No. & Date, if known:	Amount of taxes paid:	Amount of refund requested:
1. 2010	1-26-11	430296802 1-26-11	3323.67	3323.67
2.				
3.				
4.				

(Entity approval required if over \$2500)

REASON FOR OVERPAYMENT: REQUIRED copy of original receipt or front & back of negotiated check.

NOT SURE IF WEB PAYMENT WAS ACCEPTED SO
SENT IN CASHIERS CHECK.

#23437084

"I certify that information given to obtain this refund is true and correct."

Requestor signature: Sergio Triana

Date: 11-24-14

Any person knowingly submitting false entries is subject to: (1) imprisonment of 2 to 10 years, or \$5,000 fine, or both.
(2) imprisonment up to one year, or fine not over \$2,000, or both. (Sec 37.10 Penal Code) An application for a refund must be made within 3 years after the date of the payment or the taxpayer waives the right to the refund (Sec. 31.11 (c)).

TAX OFFICE Entry: ☒ REFUND APPROVED

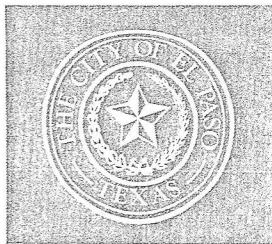
Tax Office Approval: Jm Barreto

Date: 12/8/14

Date:

(Placed on City Council Agenda over \$2500)

- ☐ DISAPPROVED ☐ Returned to sender. ☐ See below/attached.
- ☐ Required documentation (Tax Receipt, Canceled Check or other) not submitted.
- ☐ Record of overpayment not found on this property.
- ☐ Property not found as identified, resubmit after correction.
- ☐ Other: _____



INTERNAL AUDIT OFFICE

Mayor
Oscar Leaser

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: December 15, 2014

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 Motor Vehicle Inventory Tax overpayments that exceed the three year period for refund were reviewed:

- Sergio Triana \$3,323.67
- Villegas Law Firm \$16,960.25

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

Based on our review, both tax refunds were 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