

**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 Los Paisanos Joint Venture showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2009 property taxes and the tax refund in the amount of \$16,960.25 is approved.

**BACKGROUND / DISCUSSION:**

A citizen has applied for a tax refund due to overpayment on January 13, 2010. 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

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**BOARD / COMMISSION ACTION:**

Enter appropriate comments or N/A

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

**DEPARTMENT HEAD:**

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(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, **LOS PAISANOS JOINT VENTURE** ("Taxpayer") has applied for a refund with the tax assessor of the 2009 property taxes that were overpaid on January 13, 2010 in the amount of \$16,960.25 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2009 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 **LOS PAISANOS JOINT VENTURE** showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2009 property taxes and that the tax refund in the amount of \$16,960.25 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  
Sol M. Cortez  
Assistant City Attorney

APPROVED AS TO CONTENT:

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

EL PASO CONSOLIDATED TAX OFFICE  
221 N. Kansas, Suite 300  
El Paso, Texas 79901  
Phone (915) 541-4054, Fax (915) 541-4603

APPLICATION FOR TAX REFUND

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

APPLICANT MUST PROVIDE THE FOLLOWING INFORMATION:

Refund To: <i>Los Paisanos Joint Venture</i>	Phone: HOME <i>915-412-6800</i>	Property ID# (15 characters long): <i>M0289907300900</i>
Address (mail refund to): <i>1122 Montana, Suite 200 El Paso, Tx 79902</i>	Property Address: <i>1410 E. Paisano Dr, El Paso Tx</i>	
Legal Description: <i>73 MAGOFFIN 1 to 10 (EXCEPT) 150566.14 SQFT</i>		

Tax year requested:	Date payment made:	Check No. & Date, if known:	Amount of taxes paid:	Amount of refund requested:
1. <i>2009</i>	<i>2-3-2010</i>			<i>* 16,960.25</i>
2.				
3.				
4.				

(Entity approval required if over \$2500)

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

*Client mistakenly over paid taxes  
for tax year 2009*

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

Requestor signature: *[Signature]*

Date: *11-20-12*

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: \_\_\_\_\_

Date: \_\_\_\_\_

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.

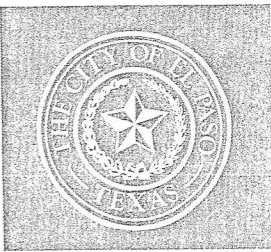
( ) Record of overpayment not found on this property.

( ) Property not found as identified, resubmit after correction.

☒ Other: *Mr. Villegas is not showing as their Tax Agent.*

*MA  
11-27-12*

*8/20/14: CONSENT LETTER FROM LOS PAISANOS JOINT VENTURE AUTHORIZING MR. VILLEGAS TO CLAIM OVERPAYMENT  
CORRECT PROOF OF PAYMENT RECEIVED ON 11/18/14 IE*



## 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*

August 20, 2014

LOS PAISANOS JOINT VENTURE

8201 LOCKHEED #235

EL PASO, TEXAS 79925

CITY OF EL PASO TAX OFFICE

ATTN. IGNACIO ESQUIVEL

SENIOR ACCOUNTANT

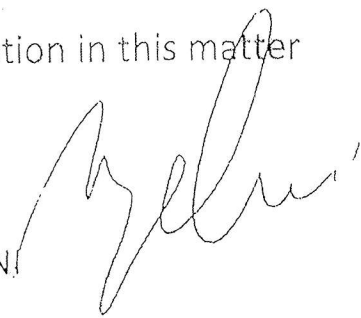
TO WHOM IT MAY CONCERN:

Please be advised that Villegas Law Firm, PLLC is our tax agent as it relates to requesting and obtaining a property tax refund for tax year 2009 paid to the City of El Paso Tax Assessor/Collector . I hereby authorize and instruct the City of El Paso and /or the Tax Assessor/Collector to issue the refund check made payable to the Villegas Law Firm.

Thank you for your help and attention in this matter

Sincerely,

MIKE YARDEN



LOS PAISANOS JOINT VENTURE

(915) 779-5740/FAX (915) 779-3291