

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

DEPARTMENT: Tax Department

AGENDA DATE: February 23, 2016

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

DISTRICT(S) AFFECTED: All

SUBJECT:

Discussion and action on a Resolution that the City finds that Montana Truck Sales through Manuel Cano-Casas 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 \$81.51 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on January 25, 2016. 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:

February 9, 2015

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, Montana Truck Sales through Manuel Cano-Casas ("Taxpayer") has applied for a refund with the tax assessor for their 2011 property taxes that were overpaid on October 26, 2011 in the amount of \$81.51 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2011 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 Montana Truck Sales through Manuel Cano-Casas showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2011 taxes and the tax refund in the amount of \$81.51 is approved.

ADOPTED this _____ day of _____, 2016.

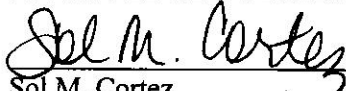
CITY OF EL PASO

Oscar Leeser
Mayor

ATTEST:

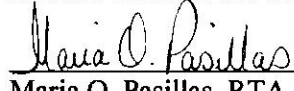
Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector



DAVID CHILDS, P.H.D.
 El Paso Tax Assessor-Collector
 PO BOX 2992
 EL PASO, TEXAS 79999-2992

CITY TAX OFFICE

JAN 25 2015

DA

Phone No.:
 Fax No.: 915 212-0107

Print Date: 06/10/2015

COUNTY TAX OFFICE - V.I.T.

Account Number 10SS-000-1142-5858	61672
Legal Description of the Property DEALERS MOTOR VEH INV	
13481 MONTANA AVE	
OWNER: MONTANA TRUCK SALES	

2011 OVERAGE AMOUNT \$81.51

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 9: SOCORRO ISD, 27: EMERG. SERVICES DIST. #2

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.

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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: MANUEL CANO			
	Address: 6412 Movilla Rd.			
	City, State, Zip: EL PASO, TX 79932			
Step 2. Provide payment information. Please attach copies of cancelled checks or original receipts for all cash payments you made.	Daytime Phone No.:	915-525-1316	E-Mail Address:	
	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:			
	<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.			
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) (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)		
		DATE		
		01-25-2016		
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	By: <i>[Signature]</i>	Date: 01/27/2016

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



INTERNAL AUDIT OFFICE

Mayor
Oscar Leeser

DATE: February 15, 2016

TO: Maria O. Pasillas, Tax Assessor/Collector

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

City Council

SUBJECT: *For Edmundo Calderon's Initial Report*
Review of Tax Overpayment Refunds that Exceed Three Years

District 1
Peter Svarzbein

At the request of the Consolidated Tax Office, the following Tax Overpayment Refunds that exceed a three year period were reviewed:

District 2
Larry Romero

Manuel Cano	10SS-000-1142-5858	\$	81.51
Manuel Cano	10SS-000-1142-5858	\$	20.67
Mayra Mota	12LK-000-1183-8884	\$	61.14
Ronald White	S332-999-0030-3200	\$	155.48

District 3
Emma Acosta

The Internal Audit Office reviewed the refund applications, copy of cancelled checks or proof of payments. Attached is a list of days from the date the application was received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 17 to 31 days to process the applications received and send for review.

District 4
Carl L. Robinson

District 5
Dr. Michiel R. Noe

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

District 6
Claudia Ordaz

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

District 7
Lily Limón

District 8
Cortney C. Niland

City Manager
Tommy Gonzalez

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

"Delivering Outstanding Services"