

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

**DEPARTMENT:** Tax Department

**AGENDA DATE:** March 5, 2019

**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

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**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**  
**March 5, 2019**

1. CitiMortgage, in the amount of \$7.71, made an overpayment on August 31, 2015 of 2014 taxes.  
(Geo. #W81399901807300)
2. Select Portfolio Servicing, in the amount of \$27.71, made an overpayment on July 31, 2015 of 2014 taxes.  
(Geo. #L20499900900700)
3. Select Portfolio Servicing, in the amount of \$142.92, made an overpayment on April 29, 2015 of 2014 taxes.  
(Geo. #W14599902301700)
4. TSI Title Company of Texas, Inc. through Amrock Inc., in the amount of \$77.68, made an overpayment on February 28, 2014 of 2013 taxes.  
(Geo. #T28799912200600)
5. Corelogic Tax Service through BAC Tax Service Corporation, in the amount of \$12.49, made an overpayment on August 31, 2013 of 2012 taxes.  
(Geo. #G56999903100100)
6. Johnny A. Tucker, in the amount of \$81.01, made an overpayment on January 31, 2014 of 2013 taxes.  
(Geo. #H785000006A0100)
7. Johnny A. Tucker, in the amount of \$15.82, made an overpayment on October 31, 2013 of 2013 taxes.  
(Geo. #H785000006A0100)
8. Idy M. Waters, in the amount of \$366.18, made an overpayment on January 24, 2014 of 2013 taxes.  
(Geo. #T28799933401300)
9. Circle K Stores, Inc., in the amount of \$1,644.64, made an overpayment on January 26, 2015 of 2014 taxes.  
(Geo. #B25699900100400)
10. Carmen S. Buendia, in the amount of \$29.04, made an overpayment on December 18, 2013 of 2013 taxes.  
(Geo. #S56200404900500)

11. Max R. Dolan, in the amount of \$8.12, made an overpayment on June 30, 2014 of 2013 taxes.  
(Geo. #H78406601300300)

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Laura D. Prine  
City Clerk



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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, CitiMortgage (“Taxpayer”) has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on August 31, 2015 in the amount of \$7.71 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 CitiMortgage 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 \$7.71 is approved.

**ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.**

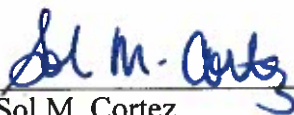
**CITY OF EL PASO**

\_\_\_\_\_  
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

RECEIVED  
OCT 15 2018



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

**CITIMORTGAGE**  
95 METHODIST HILL DRIVE, SUITE 100  
ROCHESTER, NY 14623

OP  
+ 3 years ✓

Geo No. W813-999-0180-7300	Prop ID 13357
Legal Description of the Property 18 WOMBLE LOT 37 (6000 SQ FT) 6315 TAMPA AVE	
OWNER: MONTANO CRISTOBAL	

2014 OVERAGE AMOUNT \$7.71 ✓

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

42-141-0980-000

<b>Step 1. Identify the refund recipient.</b> Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: <u>CitiMortgage</u> ✓ (2006469)			
	Address: <u>DD Booc 23689</u> ✓			
	City, State, Zip: <u>Rochester, NY 14692</u>			
Daytime Phone No.:		E-Mail Address:		
<b>Step 2. Provide payment information.</b> 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
	<u>CitiMortgage</u>	<u>22258529</u>	<u>8/31/15</u>	<u>925.33</u>
	<b>TOTAL AMOUNT PAID (sum of the above amounts)</b>			
<b>Step 3. Provide reason for this refund.</b> 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.			
<input type="checkbox"/> This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):				
<b>Step 4. Sign the form.</b> 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) <u>E. Torres</u>		PRINTED NAME & DATE <u>Oct. 4<sup>th</sup> 2018</u> ✓	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied		By: <u>SBooth</u>		Date: <u>10/16/18</u> ✓

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



## 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*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraza

**City Manager**  
Tommy Gonzalez

**DATE:** November 01, 2018

**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 (2 out of 4)

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 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 Refunds that exceeded a three-year period were reviewed:

CLARA MC COWAN	M831-034-2590-0010	\$ 7.22
RAYMOND LONG	M056-999-0390-3300	\$ 262.77
<b>CITIMORTGAGE</b>	<b>W813-999-0180-7300</b>	<b>\$ 7.71</b>
SIERRA TITLE	Q550-999-0030-0900	\$ 135.66
WELLS FARGO HOME MORTGAGE	V893-999-2240-0700	\$ 1,160.61
RREF CB SBL-TX, LLC	E222-999-0860-0100	\$ 103.80
NORA DE LA ROSA	T287-999-1220-2000	\$ 44.05
ANDREW AND CAROLINA LAWRENCE	S670-999-0020-0010	\$ 100.00
FIRST DATA MERCHANT SERVICES CORP	07SS-000-1060-9423	\$ 9.35
JORGE CHACON	H805-999-0040-0300	\$ 18.27
MARY HERRERA	S690-999-0010-5600	\$ 171.99
REAGON CLIFTON	W145-999-0780-0300	\$ 649.49
JULIO VALDEZ	B202-999-0350-0700	\$ 68.04
JOHNNY TUCKER	H785-000-006A-0100	\$ 15.82
JOHNNY TUCKER	H785-000-006A-0100	\$ 81.01
JOHNNY TUCKER	H785-000-006A-0100	\$ 80.27

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 from 14 to 29 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.

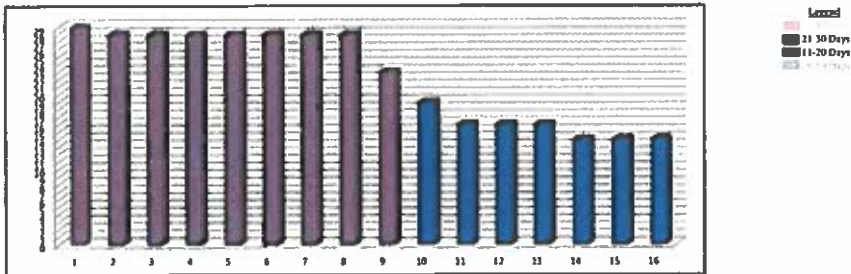
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 10/29/2018 Reviews-Over Three Years

#	Payee To	F.I.B. 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 Audited in Internal Audit	Date Internal Audit Reviewed Application	Comments
1	RAYMOND LONG	A1036-999-0390-3300	\$262.77	10/15/2018	10/2/2018	10/16/2018	10/31/2018	29	11/1/2018	
2	JORGE CHACON	H895-999-0040-0300	\$18.77	10/3/2018	10/7/2018	10/15/2018	10/31/2018	28	11/1/2018	
3	MARY HERRERA	S690-999-0010-5600	\$371.99	10/3/2018	10/7/2018	10/15/2018	10/31/2018	28	11/1/2018	
4	REAGON CLIFTON	W145-999-0710-0300	\$648.49	10/3/2018	10/9/2018	10/3/2018	10/31/2018	28	11/1/2018	
5	JULIO VALDEZ	B302-999-0350-0700	\$68.04	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/1/2018	
6	JOHNNY TUCKER	H1785-000-006A-0100	\$15.82	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/1/2018	
7	JOHNNY TUCKER	H1785-000-006A-0100	\$81.01	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/1/2018	
8	JOHNNY TUCKER	H1785-000-006A-0100	\$80.27	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/1/2018	
9	CLARA MC COWAN	M871-034-3990-0010	\$7.22	10/15/2018	10/8/2018	10/16/2018	10/31/2018	23	11/1/2018	
10	WELLS FARGO HOME MORTGAGE	V891-999-3240-0700	\$1,160.61	10/15/2018	10/12/2018	10/15/2018	10/31/2018	19	11/1/2018	
11	CITIMORTGAGE	W813-999-0180-7300	\$7.71	10/15/2018	10/15/2018	10/16/2018	10/31/2018	16	11/1/2018	
12	SIERRA TITLE	Q150-999-0030-0900	\$175.66	10/15/2018	10/15/2018	10/16/2018	10/31/2018	16	11/1/2018	
13	RREF CU SBL-TX, LLC	E122-999-0360-0100	\$105.80	10/15/2018	10/15/2018	10/16/2018	10/31/2018	16	11/1/2018	
14	DE LA ROSA NORA	T387-999-1220-2900	\$44.05	10/17/2018	10/17/2018	10/17/2018	10/31/2018	14	11/1/2018	
15	LAWRENCE ANDREW W & CAROLINA A	S670-999-0020-0010	\$100.00	10/17/2018	10/17/2018	10/17/2018	10/31/2018	14	11/1/2018	
16	FIRST DATA MERCHANT SERVICES CORP	0755-000-1060-9433	\$9.35	10/17/2018	10/17/2018	10/17/2018	10/31/2018	14	11/1/2018	
			\$2,918.06							



**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, Select Portfolio Servicing (“Taxpayer”) has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on July 31, 2015 in the amount of \$27.71 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 Select Portfolio Servicing 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 \$27.71 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

**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

2 11781



SPS

000292938

TAX OFFICE RECEIVED NOV 28 2018

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

SELECT PORTFOLIO SERVICING  
1123 PARKVIEW DRIVE  
COVINA, CA 91724

OP + 3 years ✓

Geo No. 1204-999-0090-0700	Prop ID 144307
Legal Description of the Property 9 LANCASTER #3 LOT 4 725 DRYDEN RD 79907	
OWNER: ENRIQUEZ MARIA E	

2014 OVERAGE AMOUNT \$27.71 ✓

1. CITY OF EL PASO, 5. YSLETA 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

(26682396)

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name:	Select Portfolio Servicing C/O LERETA, LLC		
Step 2. Provide payment information. Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.	Address:	1123 Park View Drive Covina, CA 91724		
	City, State, Zip:			
	Daytime Phone No.:	1800 537 3821 x 1745	E-Mail Address:	Cynthia@lereta.com
	Payment made by:	Check No.	Date Paid	Amount Paid
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.	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		
	<i>Maria O. Pasillas</i>	Cynthia Ayala 11-15-18 ✓		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied	By: <i>SBooth</i>	Date: 11/28/18 ✓		

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



## 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*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

**DATE:** December 10, 2018

**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 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 Refunds that exceeded a three-year period were reviewed:

<b>SELECT PORTFOLIO SERVICING C/O LERETA, LLC</b>	<b>L204-999-0090-0700</b>	<b>\$ 27.71</b>
AMROCK INC	T287-999-1220-0600	\$ 77.68
CIRCLE K STORES	B256-999-0010-0400	\$ 1,644.64

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 from 9 to 17 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.

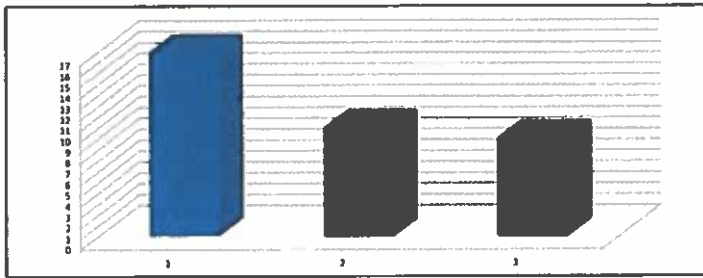
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 12/3/2018 Reviews- Over Three Years

#	Refund To	P.I.R. 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 Added to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	CIRCLE K STORES	BL56-999-0010-0400	\$1,644.64	11/20/2018	11/30/2018	11/21/2018	12/7/2018	17	12/10/2018	
2	AMROCK INC	T287-999-1220-0600	\$77.68	11/8/2018	11/27/2018	11/30/2018	12/7/2018	10	12/10/2018	
3	SELECT PORTFOLIO SERVICING CO LP/IT/A, LLC	GL04-999-0090-0700	\$27.71	11/28/2018	11/28/2018	11/28/2018	12/7/2018	9	12/10/2018	
			<u>\$1,750.03</u>							



Legend  
■ 17-20 Days  
■ 11-20 Days  
■ 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, Select Portfolio Servicing (“Taxpayer”) has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on April 29, 2015 in the amount of \$142.92 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 Select Portfolio Servicing 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 \$142.92 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

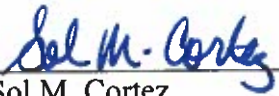
**CITY OF EL PASO**

\_\_\_\_\_  
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

11/2018

Sps 0013788179



TAX OFFICE RECEIVED

NOV 19 2018

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

LERETA LLC C/O SELECT PORTFOLIO  
SERVICIN  
1123 PARK VIEW DR  
COVINA, CA 91724

OP  
+ 3 years

Geo No. W145-999-0230-1700	Prop ID 70215
Legal Description of the Property 23 WEST HILLS #5 LOT 17 4823.42 SQ FT 920 CENTENNIAL DR	
OWNER MENDEZ LIBRAID & SOCORRO	
2014 OVERAGE AMOUNT \$142.92	

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

**Step 1. Identify the refund recipient.** Who should the refund be issued to:  
 Name: Select Portfolio Servicing  
 Address: LERETA, LLC  
1123 Park View Drive  
Covina, CA 91724  
 City, State, Zip: 1123 Park View Drive  
 Daytime Phone No.: Covina, CA 91724  
 E-Mail Address:

**Step 2. Provide payment information.** Payment made by: Select Portfolio Check No. 733216 Date Paid 4/29/15 Amount Paid 953.74  
 Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.  
 TOTAL AMOUNT PAID (sum of the above amounts)

**Step 3. Provide reason for this refund.** 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.** 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.)  
 UNSIGNED APPLICATIONS CANNOT BE PROCESSED.  
 SIGNATURE OF REQUESTOR (REQUIRED): [Signature] PRINTED NAME & DATE: Cymartha Ayala 11-13-18  
 TAX OFFICE USE ONLY:  Approved  Denied By: SBooth Date: 11/19/18



## 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*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

**DATE:** December 03, 2018

**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 (2 out of 2)

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 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 Refunds that exceeded a three-year period were reviewed:

VICTOR T. GREENWOOD	H487-000-0020-1500	\$ 143.18
SELECT PORTFOLIO SERVICING C/O LERETA, LLC	W145-999-0230-1700	\$ 142.92
SELECT PORTFOLIO SERVICING C/O LERETA, LLC	V897-999-0290-1300	\$ 2,126.40
MARIA GUZMAN	C980-000-0120-0200	\$ 39.61

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 11 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.

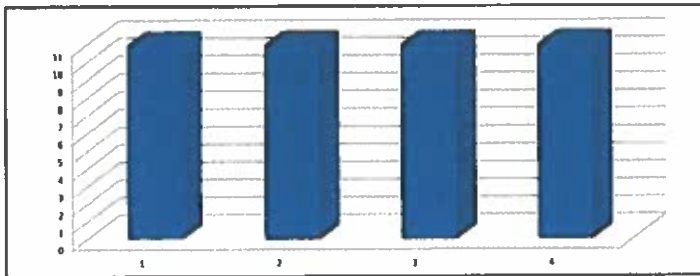
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 11/26/2018 Reviews- Over Three Years

#	Refund Tax	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	State Tax Office Sent to Internal Audit for Review	Total Days from Date Proof of Payment to Date Application Approved	Date Internal Audit Reviewed Application	Comments
1	VICTOR J. GREENWOOD	H487-000-0020-1500	\$143.18	11/19/2018	11/19/2018	11/19/2018	11/28/2018	11	12/3/2018	
2	SELECT PORTFOLIO SERVICING C/O LERETA, LLC	W145-999-0130-1700	\$142.92	11/19/2018	11/19/2018	11/19/2018	11/30/2018	11	12/3/2018	
3	SELECT PORTFOLIO SERVICING C/O LERETA, LLC	V897-999-0290-1300	\$2,126.40	10/5/2018	11/19/2018	11/19/2018	11/30/2018	11	12/3/2018	
4	MARIA GUZMAN	CY80-000-0120-0200	\$39.61	11/19/2018	11/19/2018	11/19/2018	11/30/2018	11	12/3/2018	
			<u>\$2,452.11</u>							



Legend  
■ 11-20 Days  
■ 11-20 Days  
■ 11-20 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, TSI Title Company of Texas, Inc. through Amrock Inc. ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on February 28, 2014 in the amount of \$77.68 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2013 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 of Texas, Inc. through Amrock, Inc. showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2013 taxes and the tax refund in the amount of \$77.68 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

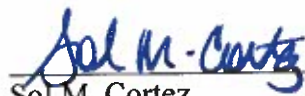
**CITY OF EL PASO**

\_\_\_\_\_  
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

NOV 08 2018

MARIA O. PASILLAS, RIA  
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

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

*OP + 3 years ✓*

Geo No. T287-999-1220-0600	Prop ID 28598
Legal Description of the Property 122 TIERRA DEL ESTE #30 LOT 6 (6231.41 SQ FT) 3721 TIERRA ISLA DR OWNER: EL PASO HOME BUILDERS LLC	
2013 OVERAGE AMOUNT <b>\$77.68</b> ✓	

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.

*(File No. 58729761)*

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: *Amrock Inc (formerly Title Source) (26488225)*

Address: *9800 Hillwood Parkway #150*

City, State, Zip: *Fort Worth, TX 76177*

Daytime Phone No.: *888-848-8855* E-Mail Address: *Amrock@shawsonandresolutions.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
	<i>162767</i>	<i>2/28/14</i>	<i>77.68</i>

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): *[Signature]* PRINTED NAME & DATE: *Marita Larostrom 11-6-18* ✓

TAX OFFICE USE ONLY:

Approved  Denied By: *Spooth* Date: *11/28/18* ✓

*Expires 2/28/19  
POP Received*



## 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*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez


*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

**DATE:** December 10, 2018

**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 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 Refunds that exceeded a three-year period were reviewed:

SELECT PORTFOLIO SERVICING C/O LERETA, LLC	L204-999-0090-0700	\$ 27.71
AMROCK INC	T287-999-1220-0600	\$ 77.68
CIRCLE K STORES	B256-999-0010-0400	\$ 1,644.64

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 from 9 to 17 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.

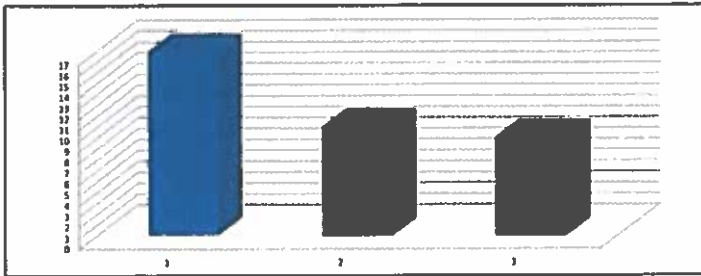
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 12/3/2018 Reviews-Over Three Years

#	Refund To	F.I.B. 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 Audited by Refundee	Date Internal Audit Reviewed Application	Comments
1	CIRCLE K STORES	0256-999-0018-0400	\$1,644.64	11/20/2018	11/20/2018	11/21/2018	12/7/2018	17	12/10/2018	
2	AMROCK INC	T287-999-1270-0600	\$77.68	11/8/2018	11/27/2018	11/28/2018	12/7/2018	10	12/10/2018	
3	SELECT PORTFOLIO SERVICING CU LEAETA, LLC	L204-999-0090-0700	\$27.31	11/28/2018	11/28/2018	11/28/2018	12/7/2018	9	12/10/2018	
			<u>\$1,750.03</u>							



Legend  
■ 11-20 Days  
■ 21-30 Days  
■ 01-10 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, Corelogic Tax Service through BAC Tax Service Corporation (“Taxpayer”) has applied for a refund with the tax assessor for their 2012 property taxes that were overpaid on August 31, 2013 in the amount of \$12.49 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2012 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 Corelogic Tax Service through BAC Tax Service Corporation showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2012 taxes and the tax refund in the amount of \$12.49 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2019.


**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

APR 23 2018 011



TAX OFFICE RECEIVED

JUL 27 2018

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

Geo No. G569-999-0310-0100	Prop ID 406565
Legal Description of the Property 31 GOVERNMENT HILL 1 TO 3 EXC (283.95 SQ FT) (8925 SQ FT) 4300 PERSHING DR OWNER: BOYAKI WEST PROPERTIES LP	

OP 3

Received  
MAR 22 2018  
OS Correspondence

BAC TAX SERVICE CORPORATION  
P. O. BOX 10211  
CA6-913-LB-01  
VAN NUYS, CA 91499-6089

2012 OVERAGE AMOUNT \$12.49

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

#23751915

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. 31.1c). 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 made to:	Corelogic Tax Service Refunds Department			
	Name:	P. O. Box 9202			
	Address:	Coppell, TX 75019			
	City, State, Zip:	817-699-2601			
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	
	BAC Tax Service	6346705	11.25.13	29,585,891.84	
	BAC Tax Service	5866975	8.30.13	1,648.72	
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.	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			
	<i>[Signature]</i>	7.24.18			
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	By <i>[Signature]</i>	Date: 7/27/18	



## Internal Audit Office

Mayor  
Dee Margo

City Council

District 1  
Peter Svarzbein

District 2  
Alexandra Annelo

District 3  
Cassandra Hernandez

District 4  
Dr. Sam Morgan

District 5  
Dr. Michiel R. Noe

District 6  
Claudia Ordaz Perez

District 7  
Henry Rivera

District 8  
Cissy Lizarra

City Manager  
Tommy Gonzalez

DATE: August 06, 2018

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 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:

WENDY A. DOW	C741-999-0300-0700	\$ 195.91
REVERSE MORTGAGE SOLUTIONS	D672-999-0080-4500	\$ 100.01
STUART C. COX, TRUSTEE	M436-999-0020-5700	\$ 322.41
STUART C. COX, TRUSTEE	M436-999-0020-5700	\$ 325.76
STUART C. COX, TRUSTEE	M436-999-0020-5700	\$ 321.75
STUART C. COX, TRUSTEE	M436-999-0020-5700	\$ 321.51
STUART C. COX, TRUSTEE	M436-999-0200-5700	\$ 315.63
<b>CORELOGIC TAX SERVICE</b>	<b>G569-999-0310-0100</b>	<b>\$ 12.49</b>
STUART C. COX, TRUSTEE	S533-000-0090-19D4	\$ 285.75

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 6 to 10 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.

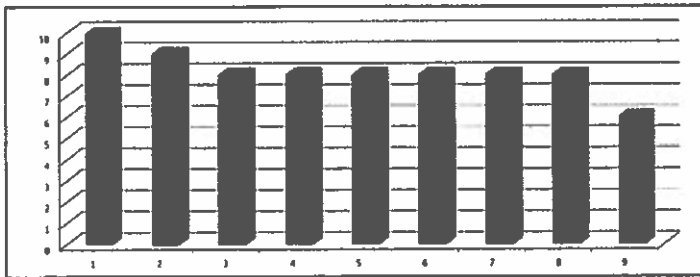
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of Escondido  
Internal Audit Office  
Tax Office Refund Project  
Week of 8/25/2018 Reviews - Over Three Years

#	Refund To	P.I.D. Number	Amount of Refund	Date Application was Received	Date in Which Payment was Received by Tax Office	Date in Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Month in Which Date Proof of Payment to Date Applied to by Refundee	Day in Internal Audit Refundee Audit Cycle	Age in Months
1	REVERSE MORTGAGE SOLUTIONS	0677-999-0090-4500	\$100.81	7/19/2018	7/23/2018	7/24/2018	8/2/2018	10	8/2/2018	
2	WENDY A. DOW	C741-999-0300-0700	\$193.91	7/23/2018	7/24/2018	7/24/2018	8/2/2018	9	8/2/2018	
3	STUART C. COX, TRUSTEE	M436-999-0020-5700	\$322.41	7/20/2018	7/25/2018	7/31/2018	8/2/2018	8	8/2/2018	
4	STUART C. COX, TRUSTEE	M436-999-0020-5700	\$325.76	7/20/2018	7/25/2018	7/31/2018	8/2/2018	8	8/2/2018	
5	STUART C. COX, TRUSTEE	M436-999-0020-5700	\$321.75	7/20/2018	7/25/2018	8/1/2018	8/2/2018	8	8/2/2018	
6	STUART C. COX, TRUSTEE	M436-999-0020-5700	\$321.51	7/20/2018	7/25/2018	8/1/2018	8/2/2018	8	8/2/2018	
7	STUART C. COX, TRUSTEE	M436-999-0020-5700	\$315.63	7/20/2018	7/25/2018	8/1/2018	8/2/2018	8	8/2/2018	
8	STUART C. COX, TRUSTEE	S533-000-0090-19D4	\$283.75	7/20/2018	7/25/2018	8/1/2018	8/2/2018	8	8/2/2018	
9	CORELOGIC TAX SERVICE, REFUNDS DEPARTMENT	G369-999-0310-0100	\$12.49	7/24/2018	7/27/2018	8/1/2018	8/2/2018	6	8/2/2018	
			<u>\$2,201.22</u>							



Legend  
■ 0-5 Days  
■ 6-10 Days  
■ 11-15 Days  
■ 16-20 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, Johnny A. Tucker (“Taxpayer”) has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on January 31, 2014 in the amount of \$81.01 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2013 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 Johnny A. Tucker showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2013 taxes and the tax refund in the amount of \$81.01 is approved.

**ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.**

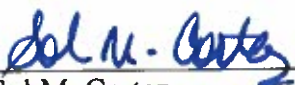
**CITY OF EL PASO**

\_\_\_\_\_  
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 03 2018

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

Geo No. H785-000-006A-0100	Prop ID 251458
Legal Description of the Property 6 HORIZON MANOR #7-B LOT 1 (6213 98 SQ FT) 14613 CABANA DR 79928	
OWNER: TUCKER JOHNNY & ELIZABETH	
2013 OVERAGE AMOUNT \$81.01	

STUART C. COX, TRUSTEE  
1760 N. LEE TREVINO DR.  
EL PASO, TX 79936-0000

OP  
+ 3 years ✓

6- COUNTY OF EL PASO, 7- EL PASO COMMUNITY COLLEGE, 8- UNIVERSITY MEDICAL CENTER OF EL PASO, 10- CLINT ISD, 14- HORIZON REGIONAL MED, 15- EMERGENCY SERVICES DIST #1, 31- TOWN OF HORIZON CITY

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 whom ever will be receiving the refund.

Who should the refund be issued to:

Name: Johnny Tucker (26599680)

Address: 14613 Cabana

City, State, Zip: El Paso, TX 79928

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
Stuart C. Cox, Tr	224769	01-31-14	\$81.01
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. )

True  
10/03/18

SIGNATURE OF REQUESTOR (REQUIRED):

PRINTED NAME & DATE: Stuart Cox 9-28-18 ✓

TAX OFFICE USE ONLY:

Approved  Denied By: SBooth Date: 10/03/18 ✓



## 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*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

**DATE:** November 01, 2018

**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 (2 out of 4)

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 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 Refunds that exceeded a three-year period were reviewed:

CLARA MC COWAN	M831-034-2590-0010	\$ 7.22
RAYMOND LONG	M056-999-0390-3300	\$ 262.77
CITIMORTGAGE	W813-999-0180-7300	\$ 7.71
SIERRA TITLE	Q550-999-0030-0900	\$ 135.66
WELLS FARGO HOME MORTGAGE	V893-999-2240-0700	\$ 1,160.61
RREF CB SBL-TX, LLC	E222-999-0860-0100	\$ 103.80
NORA DE LA ROSA	T287-999-1220-2000	\$ 44.05
ANDREW AND CAROLINA LAWRENCE	S670-999-0020-0010	\$ 100.00
FIRST DATA MERCHANT SERVICES CORP	07SS-000-1060-9423	\$ 9.35
JORGE CHACON	H805-999-0040-0300	\$ 18.27
MARY HERRERA	S690-999-0010-5600	\$ 171.99
REAGON CLIFTON	W145-999-0780-0300	\$ 649.49
JULIO VALDEZ	B202-999-0350-0700	\$ 68.04
JOHNNY TUCKER	H785-000-006A-0100	\$ 15.82
<b>JOHNNY TUCKER</b>	<b>H785-000-006A-0100</b>	<b>\$ 81.01</b>
JOHNNY TUCKER	H785-000-006A-0100	\$ 80.27

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 from 14 to 29 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.

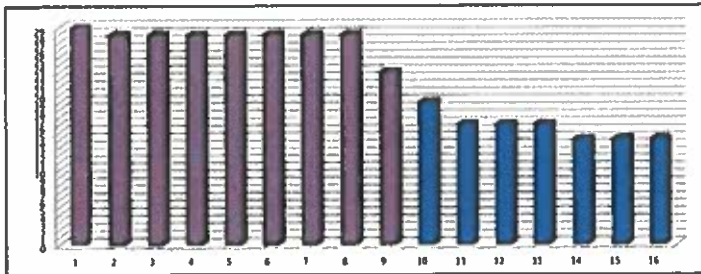
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 10/29/2018 Reviews- Over Three Years

#	Refund To	F.I.B. 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 Refund	Date Internal Audit Reviewed Application	Comments
1	RAYMOND LONG	M056-999-0300-3300	\$262.77	10/15/2018	10/27/2018	10/16/2018	10/31/2018	29	11/1/2018	
2	JORGE CHACON	H805-999-0040-0300	\$18.27	10/17/2018	10/9/2018	10/17/2018	10/17/2018	28	11/1/2018	
3	MARY HERRERA	S690-999-0010-5600	\$171.99	10/3/2018	10/3/2018	10/3/2018	10/3/2018	28	11/1/2018	
4	REAGON CLIFTON	W145-999-0710-0300	\$649.49	10/3/2018	10/3/2018	10/3/2018	10/3/2018	28	11/1/2018	
5	JULJO VALDEZ	R302-999-0350-0700	\$68.04	10/3/2018	10/3/2018	10/3/2018	10/3/2018	28	11/1/2018	
6	JOHNNY TUCKER	H785-000-006A-0100	\$15.82	10/3/2018	10/3/2018	10/3/2018	10/3/2018	28	11/1/2018	
7	JOHNNY TUCKER	H785-000-006A-0100	\$81.01	10/3/2018	10/3/2018	10/3/2018	10/3/2018	28	11/1/2018	
8	JOHNNY TUCKER	H785-000-006A-0100	\$80.27	10/3/2018	10/3/2018	10/3/2018	10/3/2018	28	11/1/2018	
9	CLARA MC COWAN	M831-034-2980-0010	\$7.23	10/15/2018	10/8/2018	10/16/2018	10/31/2018	23	11/1/2018	
10	WELLS FARGO HOME MORTGAGE	V891-999-7240-0700	\$1,160.61	10/12/2018	10/12/2018	10/12/2018	10/31/2018	19	11/3/2018	
11	CITIMORTGAGE	W813-999-0160-7300	\$7.71	10/15/2018	10/15/2018	10/16/2018	10/31/2018	16	11/1/2018	
12	SIERRA TITLE	Q150-999-0010-0900	\$135.86	10/15/2018	10/15/2018	10/16/2018	10/31/2018	16	11/1/2018	
13	RREF CB SBL-TX, LLC	E223-999-0860-0100	\$103.80	10/15/2018	10/15/2018	10/16/2018	10/31/2018	16	11/3/2018	
14	DE LA ROSA NORA	T287-999-1220-2000	\$44.05	10/17/2018	10/17/2018	10/17/2018	10/31/2018	14	11/1/2018	
15	LAWRENCE ANDREW W & CAROLINA A	S670-999-0020-0010	\$100.00	10/17/2018	10/17/2018	10/17/2018	10/31/2018	14	11/1/2018	
16	FIRST DATA MERCHANT SERVICES CORP	0755-000-1060-9433	\$9.35	10/17/2018	10/17/2018	10/17/2018	10/31/2018	14	11/1/2018	
			\$2,016.06							



**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, Johnny A. Tucker "Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on October 31, 2013 in the amount of \$15.82 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2013 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 Johnny A. Tucker showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2013 taxes and the tax refund in the amount of \$15.82 is approved.

**ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.**


**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 03 2018



MARIA O. PASILLAS, RIA  
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

STUART C. COX, TRUSTEE  
1760 N. LEE TREVINO DR.  
EL PASO, TX 79936-0000

OP  
+ 3 years ✓

Geo No. 1785-000-006A-0100	Prop ID 251458
Legal Description of the Property 6 HORIZON MANOR #7-B1011 (6213.98 SQ FT) 14613 CABANA DR 79928	
OWNER: TUCKER JOHNNY & ELIZABETH	

2013 OVERAGE AMOUNT \$15.82 ✓

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, 31: TOWN OF HORIZON CITY

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 whom ever will be receiving the refund.

Who should the refund be issued to:

Name: Johnny Tucker ✓ (26599680)

Address: 14613 Cabana

City, State, Zip: El Paso, TX 79928

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
<u>Stuart C. Cox, Tr</u>	<u>218843</u>	<u>10-31-13</u>	<u>\$15.82</u>
<b>TOTAL AMOUNT PAID (sum of the above amounts)</b>			

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. )

Juc  
10/18/18

SIGNATURE OF REQUESTOR (REQUIRED)

PRINTED NAME & DATE  
Stuart Cox 9-28-18 ✓

TAX OFFICE USE ONLY:

Approved  Denied By: Booth Date: 10/03/18



## 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*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

**DATE:** November 01, 2018

**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 (2 out of 4)

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 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.

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WELLS FARGO HOME MORTGAGE	V893-999-2240-0700	\$ 1,160.61
RREF CB SBL-TX, LLC	E222-999-0860-0100	\$ 103.80
NORA DE LA ROSA	T287-999-1220-2000	\$ 44.05
ANDREW AND CAROLINA LAWRENCE	S670-999-0020-0010	\$ 100.00
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JORGE CHACON	H805-999-0040-0300	\$ 18.27
MARY HERRERA	S690-999-0010-5600	\$ 171.99
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JULIO VALDEZ	B202-999-0350-0700	\$ 68.04
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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.

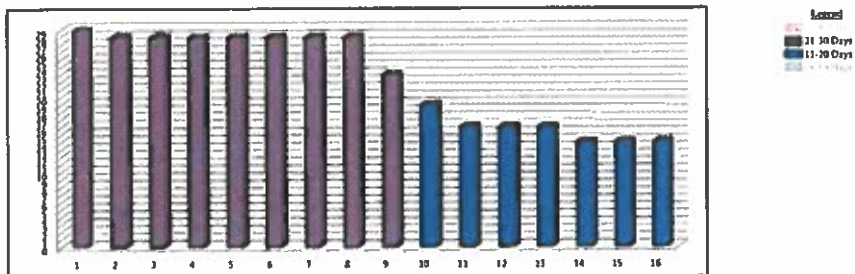
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

**"Delivering Outstanding Services"**

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 10/29/2018 Reviews- Over Three Years

#	Refund To	P.I.R. Number	Amount of Refund	Date Application was Received	Date of Proof of Payment was Received in the Tax Office	Date Application was approved in the Tax Office	Date Tax Office Sent to Internal Audit for Review	Total Days from Date Proof of Payment in Date Actual to be Refunded	Date Internal Audit Reviewed Application	Comments
1	RAYMOND LONG	M056-999-0350-3300	\$162.77	10/15/2018	10/23/2018	10/16/2018	10/13/2018	29	11/07/2018	
2	JORGE CLAYTON	11805-999-0040-0300	\$18.27	10/19/2018	10/19/2018	10/19/2018	10/19/2018	28	11/07/2018	
3	MARY HERRERA	S690-999-0010-5600	\$171.99	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/07/2018	
4	REAGON CLIFTON	W145-999-0760-0300	\$649.49	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/07/2018	
5	JULIO VALDEZ	B302-999-0350-0700	\$68.04	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/07/2018	
6	JOHNNY TUCKER	11785-000-006A-0100	\$15.82	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/07/2018	
7	JOHNNY TUCKER	11785-000-006A-0100	\$81.01	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/07/2018	
8	JOHNNY TUCKER	11785-000-006A-0100	\$80.77	10/3/2018	10/3/2018	10/3/2018	10/31/2018	28	11/07/2018	
9	CLARA MC COWAN	M031-034-3900-0010	\$7.22	10/15/2018	10/8/2018	10/16/2018	10/31/2018	23	11/07/2018	
10	WELLS FARGO HOME MORTGAGE	V893-999-2240-0700	\$1,160.61	10/15/2018	10/12/2018	10/12/2018	10/31/2018	19	11/07/2018	
11	CITIMORTGAGE	W113-999-0180-7300	\$7.71	10/15/2018	10/15/2018	10/16/2018	10/31/2018	16	11/07/2018	
12	SIERRA TITLE	0750-999-0030-2000	\$115.66	10/15/2018	10/15/2018	10/16/2018	10/31/2018	16	11/07/2018	
13	RREF CD SBL-TX, LLC	E232-999-0860-0100	\$103.80	10/15/2018	10/15/2018	10/16/2018	10/31/2018	16	11/07/2018	
14	DE LA ROSA NDRA	T287-999-1230-2000	\$44.05	10/17/2018	10/17/2018	10/17/2018	10/31/2018	14	11/07/2018	
15	LAWRENCE ANDREW W & CAROLINA A	S470-999-0030-0010	\$100.00	10/17/2018	10/17/2018	10/17/2018	10/31/2018	14	11/07/2018	
16	FIRST DATA MERCHANT SERVICES CORP	0725-000-1060-9423	\$9.33	10/17/2018	10/17/2018	10/17/2018	10/31/2018	14	11/07/2018	
			<b>\$2,916.06</b>							



**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, Idy M. Waters ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on January 24, 2014 in the amount of \$366.18 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2013 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 Idy M. Waters showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2013 taxes and the tax refund in the amount of \$366.18 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2019.


**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 29 2018

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

WATERS TIMOTHY W  
14517 SMOKEY POINT DR  
EL PASO, TX 79938

*Handwritten:* WP + 34 years ✓

Gen No. T287-999-3340-1300	Prop ID 637577
Legal Description of the Property BLK 334 TIERRA DEL ESTE #6710113 14517 SMOKEY POINT DR 79938	
OWNER: WATERS TIMOTHY W	
2013 OVERAGE AMOUNT \$366.18 ✓	

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. 31.11e). Governing body approval is required for refunds in excess of \$2500.

*(26633555)*

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 whom ever will be receiving the refund.

Who should the refund be issued to:

Name: Idy M Waters cell # 915 328-4487

Address: 14517 Smokey Point Dr

City, State, Zip: El Paso TX 79938

Daytime Phone No: 214 603 6027 E-Mail Address: idy.waters@gmail.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
<u>Idy M Gonzalez</u>	<u>00363</u>	<u>11/24/14</u>	<u>366.18</u>
<b>TOTAL AMOUNT PAID (sum of the above amounts)</b>			

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:* Jue 10/31/18

SIGNATURE OF REQUESTOR (REQUIRED): [Signature] PRINTED NAME & DATE: Timothy Waters 01 OCT 2018

TAX OFFICE USE ONLY:  Approved  Denied By: Stooth Date: 10/30/18



## 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*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

**DATE:** November 14, 2018  
**TO:** Maria O. Pasillas, Tax Assessor/Collector  
**FROM:** Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor  
*For Edmundo Calderon - [Signature]*  
**SUBJECT:** Review of Tax Overpayment Refunds that Exceed Three Years (1 out of 3)

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 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 Refunds that exceeded a three-year period were reviewed:

LAURA JOHNSON	U819-000-0130-0100	\$ 18.55
IDY M WATERS	T287-999-3340-1300	\$ 366.18

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 from 15 to 19 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.

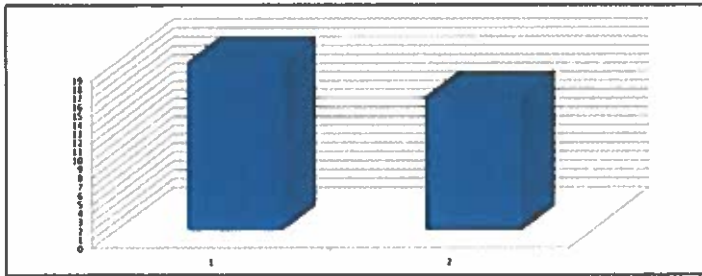
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 11/12/2018 Reviews- Over Three Years

#	Refund To	P.I.R. 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 Audit was Completed	Date Internal Audit Completed	Comments
1	LAURA JOHNSON	U819-008-0130-0100	\$18.55	10/25/2018	10/25/2018	10/30/2018	11/13/2018	19	11/14/2018	
2	BYM WATERS	T287-999-3340-1300	\$366.18	10/29/2018	10/29/2018	10/30/2018	11/13/2018	15	11/14/2018	
			<u>\$384.73</u>							



Legend  
■ 11-20 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, Circle K Stores, Inc. ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on January 26, 2015 in the amount of \$1,644.64 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 Circle K Stores, Inc. 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 \$1,644.64 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

**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

NOV 20 2018

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

POE INVESTMENTS LTD
6501 MONTANA AVE
EL PASO, TX 79925-2128

OP + 3 years

Geo No. B256-999-0010-0400 Prop ID 115176
Legal Description of the Property
1 BASSETT PLAZA 1014 (405408 SQ FT)
6095 MONTANA AVE
OWNER: POE INVESTMENTS LTD
2014 OVERAGE AMOUNT \$1,644.64

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.

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.

Who should the refund be issued to:

Show information for whom or will be receiving the refund.

Name: CIRCLE K STORES (26687476)
Address: PO BOX 52085 PROPERTY TAX DC17
City, State, Zip: PHOENIX, AZ 85072
Daytime Phone No: 602-734-8000 EXT 4221 E-Mail Address: HCKPROPERTYTAX@CIRCLEK.COM

Step 2. Provide payment information.

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

Table with columns: Payment made by, Check No, Date Paid, Amount Paid. Row: CIRCLE K STORES, 63398, 1/26/15, \$766,101.05

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.
[X] 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.

Jue 11/27/18

SIGNATURE OF REQUESTOR (REQUIRED): Timothy Kuder
PRINTED NAME & DATE: TIMOTHY KUDER 11/14/18

TAX OFFICE USE ONLY: [X] Approved [ ] Denied By: SBooth Date: 11/21/18



## 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*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

**DATE:** December 10, 2018

**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 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 Refunds that exceeded a three-year period were reviewed:

SELECT PORTFOLIO SERVICING C/O LERETA, LLC	L204-999-0090-0700	\$ 27.71
AMROCK INC	T287-999-1220-0600	\$ 77.68
CIRCLE K STORES	B256-999-0010-0400	\$ 1,644.64

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 from 9 to 17 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.

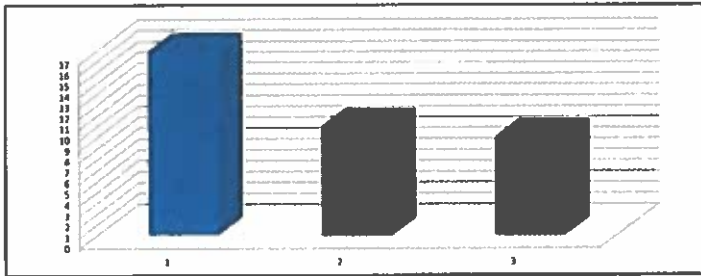
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 12/03/2018 Reviews- Over Three Years

#	Refund To	P.A.R. 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 Audited Case Reviewed	Date Internal Audit Reviewed and Signed	Comments
1	CIRCLE K STORES	B256-999-0010-0400	\$1,644.64	11/20/2018	11/20/2018	11/21/2018	12/7/2018	17	12/10/2018	
2	AMROCK INC	T287-999-1239-0600	\$77.68	11/8/2018	11/27/2018	11/28/2018	12/7/2018	10	12/10/2018	
3	SELECT PORTFOLIO SERVICING CO LERETA, LLC	L594-999-0090-0700	\$27.71	11/28/2018	11/28/2018	11/28/2018	12/7/2018	9	12/10/2018	
			<u>\$1,750.03</u>							



Legend  
■ 11-20 Days  
■ 01-10 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, Carmen S. Buendia (“Taxpayer”) has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on December 18, 2013 in the amount of \$29.04 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2013 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 Carmen S. Buendia showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2013 taxes and the tax refund in the amount of \$29.04 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

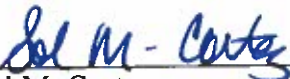
**CITY OF EL PASO**

\_\_\_\_\_  
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 23 2018

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

BUENDIA INOCENTE & CARMEN S 13125 GRAND RIVER DR EL PASO, TX 79928-5315

OP + 3 years ✓

Geo No. S562-004-(049)-(050) Prop ID 231699 Legal Description of the Property 49 SPARKS #4 LOT 5 13125 GRAND RIVER DR OWNER: BUENDIA INOCENTE & CARMEN S

2013 OVERAGE AMOUNT \$29.04 ✓

6. COUNTY OF EL PASO, 7. EL PASO COMMUNITY COLLEGE, 8. UNIVERSITY MEDICAL CENTER OF EL PASO, 9. SOCORRO ISD, 15. EMERG. SERVICES DIST #1, 25. LWR VALLEY WTR DISTRICT

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. 31.11e). 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 whom ever will be receiving the refund.

Who should the refund be issued to: Name: Carmen S Buendia ✓ Address: 11305 Pratt Ave. ✓ City, State, Zip: El Paso TX 79936 Daytime Phone No: 915-539-7328 E-Mail Address: Carmen.Buendia@ahomed.com

Step 2. Provide payment information.

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

Table with columns: Payment made by, Check No, Date Paid, Amount Paid. Row: 01630, 12/18/13, \$293.03

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: Julie 10/24/18

SIGNATURE OF REQUESTOR (REQUIRED) PRINTED NAME & DATE Carmen S Buendia 2018 ✓

TAX OFFICE USE ONLY: [X] Approved [ ] Denied By: Booth Date: 10/23/18 ✓



## 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*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

**DATE:** November 01, 2018

**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 (4 out of 4)

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 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 Refunds that exceeded a three-year period were reviewed:

<b>CARMEN S BUENDIA</b>	<b>S562-004-0490-0500</b>	<b>\$ 29.04</b>
ESTRELLITA HERNANDEZ	E054-999-0120-6200	\$ 49.99
ESTRELLITA HERNANDEZ	E054-999-0120-6200	\$ 50.00
ESTRELLITA HERNANDEZ	E054-999-0120-6200	\$ 50.00
ESTRELLITA HERNANDEZ	E054-999-0120-6200	\$ 50.00
ARTURO VERDUZCO	M851-999-0880-2500	\$ 10.00

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 from 8 to 9 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.

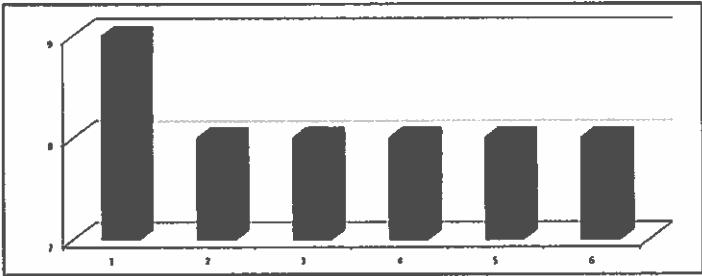
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
 Internal Audit Office  
 Tax Office Refund Project  
 Week of 10/28/2018 Reviews- Over Three Years

#	Refund To	P.A.R. 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 Officer	Date Tax Office had to Interact with the Reviewer	Total Days from Date Proof of Payment to Date Approved by the Approver	Date Internal Audit Reviewed Application	Comments
1	VERDUZCO ARTURO	EB51-999-0880-2500	\$10.00	10/13/2018	10/22/2018	10/25/2018	10/31/2018	9	11/17/2018	
2	CARMEN S BUIENDIA	S363-004-0490-0900	\$29.04	10/23/2018	10/23/2018	10/23/2018	10/31/2018	8	11/17/2018	
3	ESTRELLITA HERNANDEZ	EB54-999-0130-6700	\$49.99	10/23/2018	10/23/2018	10/23/2018	10/31/2018	8	11/17/2018	
4	ESTRELLITA HERNANDEZ	EB54-999-0130-6200	\$50.00	10/23/2018	10/23/2018	10/23/2018	10/31/2018	8	11/17/2018	
5	ESTRELLITA HERNANDEZ	EB54-999-0130-6300	\$50.00	10/23/2018	10/23/2018	10/23/2018	10/31/2018	8	11/17/2018	
6	ESTRELLITA HERNANDEZ	EB54-999-0130-6700	\$50.00	10/23/2018	10/23/2018	10/23/2018	10/31/2018	8	11/17/2018	
			\$239.03							



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, Max R. Dolan ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on June 30, 2014 in the amount of \$8.12 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2013 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 Max R. Dolan showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2013 taxes and the tax refund in the amount of \$8.12 is approved.

**ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.**

**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 19 2018

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

Geo No. 11784-066-0130-0300	Prop ID 158349
Legal Description of the Property 13 HORIZON CITY ESTATES #66 LOT 30 (16042.15 SQ FT)	
OWNER: DOLAN MAX R & CHRISTINE	
2013 OVERAGE AMOUNT \$19.20	

OP  
+ 3 years

✓  
8.12

DOLAN MAX R & CHRISTINE  
809 WOODYHILL LN  
SANFORD, NC 27330-6559

6 COUNTY OF EL PASO, 7 EL PASO COMMUNITY COLLEGE, 8 UNIVERSITY MEDICAL CENTER OF EL PASO, 9 SOCORRO 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.** Who should the refund be issued to:  
 Name: Max R. Dolan (26617027)  
 Address: 809 Woodyhill LN  
 City, State, Zip: Sanford NC 27330-6559  
 Daytime Phone No.: (919) 774-6054 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
	2654	06.30.14	\$82.19
<b>TOTAL AMOUNT PAID (sum of the above amounts)</b>			

**Step 3. Provide reason for this refund.** 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): *Max R. Dolan* PRINTED NAME & DATE: Max R. Dolan, Sep 24, 2018 ✓

TAX OFFICE USE ONLY:  Approved  Denied By: *Scott* Date: 10/19/18 ✓



**Internal Audit Office**

**Mayor  
Dee Margo**

**City Council**

*District 1*  
**Peter Svarzbejn**

*District 2*  
**Alexandra Anello**

*District 3*  
**Cassandra Hernandez**

*District 4*  
**Dr. Sam Morgan**

*District 5*  
**Dr. Michiel R. Noe**

*District 6*  
**Claudia Ordaz Perez**

*District 7*  
**Henry Rivera**

*District 8*  
**Cissy Lizarraaga**

**City Manager  
Tommy Gonzalez**

**DATE:** November 01, 2018

**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 (3 out of 4)

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 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 Refunds that exceeded a three-year period were reviewed:

<b>MAX R. DOLAN</b>	<b>H784-066-0130-0300</b>	<b>\$ 8.12</b>
<b>JOSE RETANA</b>	<b>C110-000-0240-0028</b>	<b>\$ 10.02</b>

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 from 12 to 28 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.

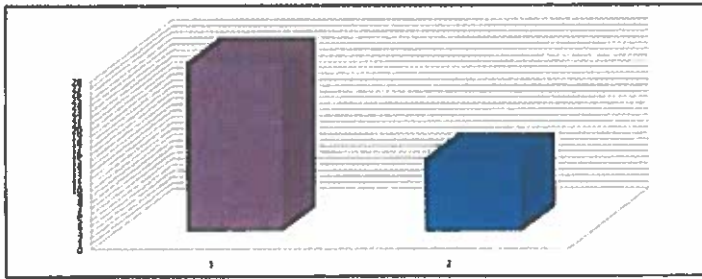
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 10/23/2018 Reviews - Over Three Years

Refund No.	P.O. Number	Amount of Refund	Date Application was Received	Date of Proof of Payment was Submitted 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 Audited to be Reviewed	Date Internal Audit Reviewed Approval Date	Comments
1 HISE RETANA	C110-000-0240-0028	\$10.02	10/3/2018	10/3/2018	10/18/2018	10/17/2018	28	11/1/2018	
2 MAX R. DOLAN	11784-066-0130-0300	\$8.12	10/19/2018	10/19/2018	10/19/2018	10/17/2018	17	11/1/2018	
		<u>\$18.14</u>							



Legend  
 21-40 Days  
 11-20 Days