

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

DEPARTMENT: Tax Department

AGENDA DATE: March 17, 2020

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

BOARD / COMMISSION ACTION:

Enter appropriate comments or N/A

N/A

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

Sheryl R. Mack for Maria O. Pasillas

(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 17, 2020

1. Esperanza M. Harmon, PhD., MSS, MA, CME, in the amount of \$200.00, made an overpayment on December 27, 2016 of 2016 taxes.
(Geo. # V890-999-0010-7700)

Laura D. Prine
City Clerk

Sheryl R. Mack for Maria O. Pasillas

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, Esperanza M. Harmon, PHD, MSS, MA, CME and Barry Lewis Harmon ("Taxpayer") have applied for a refund with the tax assessor for their 2016 property taxes that were overpaid on December 17, 2016 in the amount of \$200.00 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2016 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 Esperanza M. Harmon, PHD, MSS, MA, CME and Barry Lewis Harmon showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2016 taxes and the tax refund in the amount of \$200.00 is approved.

ADOPTED this _____ day of _____, 2020.

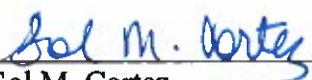
CITY OF EL PASO:

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



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

**TAX OFFICE
RECEIVED**
JAN 23 2020

HARMON ESPERANZA & BARRY LEWIS
5151 CAMINO DE LA VISTA DR
EL PASO, TX 79932-2232

*Byers ✓
OP ✓*

| | |
|--|-------------------|
| Geo No. V890-999-0010-7700 | Prop ID 119313 |
| Legal Description of the Property VISTA DEL REY TR 20 (0.46 ACRE) 5120 CAMINO DE LA VISTA ST | |
| OWNER: HARMON ESPERANZA & BARRY LEWIS | |

2016 OVERAGE AMOUNT \$200.00

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. Show information for whomever will be receiving the refund. | Who should the refund be issued to: Name: <u>ESPERANZA M. HARMON, PKD MSS, M.A. CME</u> Address: <u>5151 CAMINO DE LA VISTA DR</u> ✓ City, State, Zip: <u>EL PASO, TEXAS 79932</u> Daytime Phone No.: _____ E-Mail Address: _____ | | | |
| Step 2. Provide payment information. Please attach copy of cancelled check, original receipt, online payment confirmation or bank/credit card statement. | Payment made by: | Check No. | Date Paid | Amount Paid |
| | <u>Dr. E.M. Harmon</u> | <u>#3404</u> | <u>12-17 2016</u> | <u>200.00 over paid</u> |
| | 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. <input type="checkbox"/> 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. <u>Jan 18/2020</u> | 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>[Signature]</u> PRINTED NAME & DATE: <u>ESPERANZA M. HARMON</u> ✓ | | | |
| TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>[Signature]</u> Date: <u>01-14-2020</u> <u>02/14/2020</u> | | | | |



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(Image 49 of 2965)



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|--|--|--|
| DR ESPERANZA HOPE M. HARMON BA, MA, MS, PHD, AMP OXFORD, CME 8031 N 11TH ST PHOENIX, AZ 85020 | | 3404 ✓ 88-6/1120 481 8813086264 |
| PAY TO THE ORDER OF <u>El Paso Tax Assessor-Collections</u> | | <u>Dec. 17, 2016</u> DATE |
| <u>Three thousand eight hundred forty two 48/100</u> | | <u>\$ 3,842.48</u> |
| FOR <u>5151 Camino de la Vista</u> <u>El Paso, TX 79932</u> | | DOLLARS |
| 1:1120000661: 8813086264 03404 | | 119313 |

Deposit Status

ANDREA
ACT90122 v1.90

Go To:

02/14/2020 11:03:50
ACTEP

DEPOSIT Remittance Detail

Summary Query

| Deposit No. | Account No. | Remit Seq No. | Check No. | Payment Amount | Payment Agreement No. | Summary | | | | |
|----------------------|-----------------|---------------|---------------|----------------|-----------------------|----------------|----------------|------------------|-----------------|--------------------|
| X1227161000 | V89099900107700 | | | | | | | | | |
| Check/Receipt Images | Deposit No. | Receipt Date | Remit Seq No. | Check No. | Payment Type | Payment Amount | Applied Amount | Transaction Type | Account No. | Payer |
| | A01272061 | 01/27/2020 | 43192491 | 1907 | CH | \$4,168.59 | \$4,168.59 | PA | V89099900107700 | HARMON ESPERANZA & |
| | A01281975 | 01/28/2019 | 40227718 | 1820 | CH | \$4,032.60 | \$4,032.60 | PA | V89099900107700 | HARMON ESPERANZA & |
| | B02051884 | 01/31/2018 | 37630782 | 1585 | CH | \$3,827.41 | \$3,827.41 | PA | V89099900107700 | HARMON ESPERANZA & |
| | X1227161000 | 12/27/2016 | 33531070 | 03404 | CH | \$3,842.48 | \$3,842.48 | PA | V89099900107700 | HARMON ESPERANZA & |
| | X1227161000 | 12/27/2016 | 33531070 | 03404 | CH | \$3,842.48 | \$200.00 | LQ | V89099900107700 | HARMON ESPERANZA & |
| | X02021681022 | 01/31/2018 | 31609540 | 03285 | CH | \$3,584.55 | \$3,584.55 | PA | V89099900107700 | HARMON ESPERANZA & |
| | A01231554 | 01/23/2015 | 28131108 | 1003 | CH | \$3,634.05 | \$3,634.05 | PA | V89099900107700 | HARMON ESPERANZA & |
| | A01241469 | 01/24/2014 | 25246229 | 3074 | CH | \$1,517.73 | \$1,517.73 | PA | V89099900107700 | HARMON ESPERANZA & |
| | X1116121003 | 11/16/2012 | 21529636 | 03491 | CH | \$1,439.35 | \$1,439.35 | PA | V89099900107700 | HARMON ESPERANZA & |
| | X1128111002 | 11/28/2011 | 19168701 | 03211 | CH | \$1,419.14 | \$1,419.14 | PA | V89099900107700 | MAGUIRE BLANCHE J |
| | X1028101000 | 10/28/2010 | 16669344 | 02826 | CH | \$1,395.48 | \$1,395.48 | PA | V89099900107700 | MAGUIRE BLANCHE J |
| | X1130091001 | 11/30/2009 | 14678652 | 02481 | CH | \$1,364.08 | \$1,364.08 | PA | V89099900107700 | MAGUIRE BLANCHE J |
| exp 12/21/2019 | | | | | Applied Total | \$44,441.48 | | | | |

exp 12/21/2019

2021

OP
+340