

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

DEPARTMENT: Tax Department

AGENDA DATE: April 4, 2017

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

DISTRICT(S) AFFECTED: All

STRATEGIC GOAL: #6 Set the Standard for Sound Governance and Fiscal Management

SUBJECT:

Discussion and action on a Resolution that the City finds that Stewart Title Company 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 \$196.72 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on December 4, 2013. The Property Tax Code states that the Tax Collector may issue a refund "within 3 years of the date of the payment" but that "the governing body of the taxing unit may extend the deadline for a single period not to exceed 2 years on a showing of good cause by the taxpayer.

PRIOR COUNCIL ACTION:

Council has considered this previously on a routine basis.

AMOUNT AND SOURCE OF FUNDING:

N/A

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

DEPARTMENT HEAD:

(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

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, Stewart Title Company ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on December 4, 2013 in the amount of \$196.72 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 Stewart Title Company 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 \$196.72 is approved.

ADOPTED this _____ day of _____, 2017.

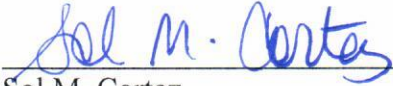
CITY OF EL PASO

Oscar Leaser
Mayor

ATTEST:

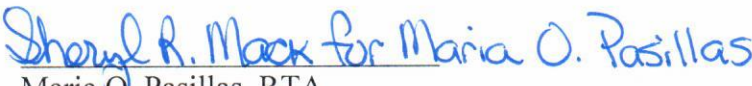
Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector

CITY TAX
OFFICE

FEB 9 2016

JMR

CITY TAX
OFFICE

FEB 9 2017

01004-2277

771

14883

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

+3
OP ✓

STEWART TITLE COMPANY
415 NORTH MESA STREET
EL PASO, TX 79901-0000

Geo No. M473-999-0040-2800	Prop ID 259421
Legal Description of the Property 4 MILLS 60 FT ON MILLS X 112 FT ON N STANTON & ADJ 12 FT X 60 FT TO ALY NEC (7440 SQ FT)	
215 N STANTON ST 79901	
OWNER: MARTIN BUILDING LLC	

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, 33: DOWNTOWN MGMT. 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. 31.11c). 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 whom ever will be receiving the refund.	Who should the refund be issued to:				
	Name: <u>Stewart Title Company</u>		Attn: <u>Cathy Larson</u>		
	Address: <u>415 N. Mesa</u>				
	City, State, Zip: <u>El Paso TX 79901</u>				
Daytime Phone No.: <u>(915) 225-8224</u>		E-Mail Address: <u>cathy.larson@Stewart.com</u>			
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: <u>Stewart Title Company</u>		Check No. <u>15010662</u>	Date Paid <u>12/3/2013</u>	Amount Paid <u>\$27,789.45</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.				
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) <u>Stewart Title Company</u>		PRINTED NAME & DATE <u>Stewart Title Company</u> ✓		
	By: <u>Cathy Larson</u>		By: <u>Cathy S. Larson</u> ✓		
			Date: <u>2-9-2017</u> ✓		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>[Signature]</u> Date: <u>02/16/17</u>					

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

v52.1.4

JMR
2/16/17

Print Date: 11/22/2016



INTERNAL AUDIT OFFICE

Mayor
Oscar Leoser

City Council

District 1
Peter Svarzbein

District 2
Jim Tolbert

District 3
Emma Acosta

District 4
Carl L. Robinson

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz

District 7
Lily Limón

District 8
Cortney C. Niland

City Manager
Tommy Gonzalez

DATE: March 15, 2017
TO: Maria O. Pasillas, Tax Assessor/Collector
FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor
SUBJECT: *for Edmundo Calderon - [Signature]*
Review of Tax Overpayment Refunds that Exceed Three Years

The Internal Audit Office conducted a review of the Tax Overpayment Refunds that exceed 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 exceed a three year period were reviewed:

CRYSTAL CLEAR AQUARIUMS AARON A. PHELPS	1998-999-0629-0042	\$	68.75
OLIVIA QUEZADA	P654-999-0850-3800	\$	145.55
STEWART TITLE COMPANY	M473-999-0040-2800	\$	196.72

The Internal Audit Office reviewed the refund applications, copy of cancelled checks or proof of payments. Attached is a list of days from the date the completed application was received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 27 to 42 days to process the applications received and send for review.

Based on our review, all other Tax Overpayment Refunds that exceed 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
Mark Sutter, Chief Financial Officer

Edmundo S. Calderón – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79950 | (915) 212-0069

"Delivering Outstanding Services"