

**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 Crystal Clear Aquariums through Aaron A. Phelps 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 \$68.75 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on January 24, 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, Crystal Clear Aquariums through Aaron A. Phelps ("Taxpayer") has applied for a refund with the tax assessor for their 2012 property taxes that were overpaid on January 24, 2013 in the amount of \$68.75 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 Crystal Clear Aquariums through Aaron A. Phelps 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 \$68.75 is approved.

ADOPTED this _____ day of _____, 2017.

CITY OF EL PASO

Oscar Leeser
Mayor

ATTEST:

Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:

Sol M. Cortez
Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:

Sheryl R. Mack for Maria O. Pasillas
Maria O. Pasillas, RTA
Tax Assessor/Collector

THE CITY OF EL PASO
CONSOLIDATED TAX OFFICE
221 N. Kansas, Suite 300
El Paso, Texas 79901
Phone (915) 212-0106, Fax (915) 212-0108

APPLICATION FOR TAX REFUND

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

APPLICANT MUST PROVIDE THE FOLLOWING INFORMATION:

Refund To: CRYSTAL CLEAR AQUARIUMS Aaron A. Phelps	Phone: 915 HOME 594-0808 WORK	Property ID# (One application per account) 495023 1998-999-0629-0042
Address (mail refund to): 11416 Fred Marti Ln El Paso, TX 79936-4708	Property Address: 11416 Fred Marti Ln and/or Legal Description: El Paso, TX 79936-4708	

Tax year requested:	Date payment made:	Check No. & Date, if known:	Amount of taxes paid:	Amount of refund requested:
1. 2013	1.22.2013	0936 1.20.13	68.75	68.75 ✓
2.				
3.				
TOTAL AMOUNT (sum of the above amounts)				

(City Council approval required if over \$2,500)

REQUIRED: Copy of original receipt, front & back of negotiated check, OR bank statement showing item cleared (both the bank & taxpayer name must appear)

REASON FOR OVERPAYMENT:

Mistake in Book Keeping

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

Requestor signature: **Katherine M. Phelps** Date: **2.4.17**
Printed name: **Katherine M. Phelps** Title: **Book Keeper**

Any person knowingly submitting false entries is subject to: (1) Imprisonment of 2 to 10 years, or \$5,000 fine, or both.
(2) Imprisonment up to one year, or fine not over \$2,000, or both. (Sec 37.10 Penal Code) An application for a refund must be made within 3 years after the date of the payment of the taxpayer waives the right to the refund (Sec. 31.11 (c)).

TAX OFFICE Entry:	(4) REFUND APPROVED
Tax Office Approval:	Date: 02/14/17
	Date: 2/16/17

(Placed on City Council Agenda over \$2,500)

- () DISAPPROVED () Returned to sender. () See below/attached.
- () Required documentation (Tax Receipt, Canceled Check, Bank Statement, or Other) not submitted.
- () Record of overpayment not found on this property.
- () Property not found as identified, resubmit after correction.
- () Other: _____



INTERNAL AUDIT OFFICE

Mayor
Oscar Leaser

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"