

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

DEPARTMENT: Tax Department

AGENDA DATE: May 1, 2018

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.

THAT the City finds that Estate of Mary Gordon 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 \$338.32 is approved.

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?

A citizen has applied for a tax refund due to overpayment on January 31, 2014. 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:



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

Information copy to appropriate Deputy City Manager

RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11 (c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Estate of Mary Gordon ("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 \$338.32 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 Estate of Mary Gordon 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 \$338.32 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



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

CITY TAX
OFFICE

MAR 20 2018

ESTATE OF MARY GORDON
C/O LISA E LUNCEFORD (GUARDIAN)
410 N MESA ST STE 504
EL PASO, TX 79901

1003 Arizona Ave
79902

Geo No. C818-999-0310-3400	Prop ID 145139
Legal Description of the Property 31 CORONADO HILLS LOT 455 (8192.99 SQ FT) 437 CHRISTOPHER AVE	
OWNER: ESTATE OF MARY GORDON	

2013 OVERAGE AMOUNT \$338.32

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

Step 1. Identify the refund recipient. Show information for whomsoever will be receiving the refund.	Who should the refund be issued to:	
	Name: ESTATE OF MARY GORDON (2633240)	
Step 2. Provide payment information. Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.	Address: 1003 ARIZONA AVE	
	City, State, Zip: EL PASO, TX 79902	
	Daytime Phone No.: 915-532-4722	E-Mail Address: lisa@grace-guardians.com
	Payment made by: Check No. Date Paid Amount Paid	1/31/14 3414.01
Step 3. Provide reason for this refund. Please list any accounts and/or years that you intended to pay with this overage.	TOTAL AMOUNT PAID (sum of the above amounts)	
	Please check one of the following:	
	<input checked="" 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.	<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):	
	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) Lisa E Lunceford Independent Admin: Strater	PRINTED NAME & DATE LISA E. LUNCEFORD 3-28-18
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied	By: [Signature] Date: 03/24/18 ✓

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



INTERNAL AUDIT OFFICE

DATE: April 04, 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 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 Refund that exceeded a three-year period was reviewed:

ESTATE OF MARY GORDON	C818-999-0310-3400	\$	338.32
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The Internal Audit Office reviewed the refund application, copies 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 took 15 days to process the application received and send for review.

Based on our review, the Tax Overpayment Refund that exceeded a three-year period was 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, Interim Director of Municipal Financial Operations

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

District 3
Cassandra H. Brown

District 4
Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

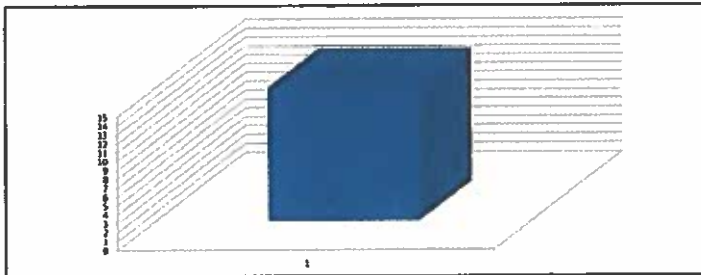
City Manager
Tommy Gonzalez

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 8/4/2018 Reviews: Over Three Years

Refund To	P.I.D. Number	Amount of Refund	Date Application was Received	Date of Year of Payment was Received in the Tax Office	Date Application was approved by Tax Office	How Tax Office Sent to Internal Audit for Review	When the refund was Proof of Payment to Date	Date Internal Audit Reviewed Application	Comments
1 ESTATE OF MARY GORDON	CR18-999-0310-3400	\$ 318.32 \$338.32	3/20/2018	3/20/2018	3/21/2018	4/4/2018	15	4/4/2018	



Legend
11-20 days