

**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 Sharon D. Roark 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 \$24.04 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 May 28, 2013. 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*

## **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, Sharon D. Roark ("Taxpayer") has applied for a refund with the tax assessor for their 2012 property taxes that were overpaid on May 28, 2013 in the amount of \$24.04 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 Sharon D. Roark 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 \$24.04 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



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

ROARK SHARON D  
644 ASHLEY OAKS DR  
CLARKSVILLE, TN 37042-6180

*change address of +3 years*

Geo No. H784-073-0200-0310	Prop ID 99717
Legal Description of the Property 20 HORIZON CITY ESTATES #73 LOT 31 (17704.00 SQ FT)	
OWNER: ROARK SHARON D	

2012 OVERAGE AMOUNT \$24.04

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

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

(26372112)

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name:			
	Address:			
	City, State, Zip:			
	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
		72475077	5/28/13	29.00
	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.	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	

TAX OFFICE USE ONLY:

☒ Approved

☐ Denied

By:

*Booth 4/5/18*

Date:


*31 Mar 17*

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

*expired 5/28/18*



## INTERNAL AUDIT OFFICE

**DATE:** April 11, 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 Refunds that exceeded a three-year period were reviewed:

VIVA DODGE CHRYSLER JEEP	T223-999-0010-0100	\$	2,999.22
RANDALL KEITH PARTRIDGE	00MH-999-0000-0120	\$	384.80
SHARON D ROARK	H784-073-0200-0310	\$	29.00
SHARON D ROARK	H784-073-0200-0310	\$	24.04

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 2 to 6 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, Interim Director of Municipal Financial Operations

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

*"Delivering Outstanding Services"*

**Mayor**  
Dee Margo

### City Council

*District 1*  
Peter Svarzbein

*District 2*  
Alessandra Anello

*District 3*  
Cassandra H. Brown

*District 4*  
Sam Morgan

*District 5*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz Perez

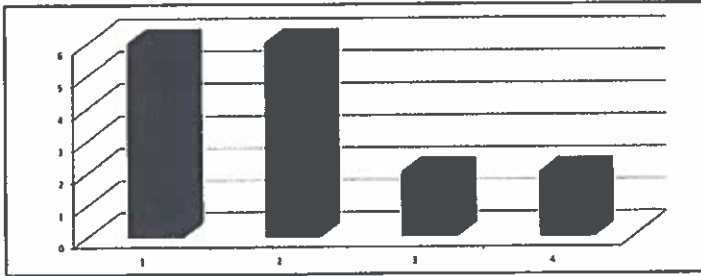
*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 04/05/2018 Reviews - Over Three Years

#	Refund To	F.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	Date Tax Office Sent to Internal Audit for Review	Times Short from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	SHARON D BOARK	H784-073-0200-0310	\$ 39.00	3/03/2017	4/5/2018	4/5/2018	4/11/2018	6	4/11/2018	
2	SHARON D BOARK	H784-073-0200-0310	\$ 34.04	3/03/2017	4/5/2018	4/5/2018	4/11/2018	6	4/11/2018	
3	VIVA DODGE CHRYSLER JEEP	T323-999-0010-0100	\$ 2,999.22	3/05/2018	4/9/2018	4/9/2018	4/11/2018	2	4/11/2018	
4	RANDALL KETTI PARTRIDGE	00MU-999-0800-0120	\$ 384.80	4/5/2018	4/9/2018	4/9/2018	4/11/2018	2	4/11/2018	
			\$3,437.06							



Legend  
■ 0-10 Days  
■ 11-20 Days  
■ 21-30 Days  
■ 31+ Days