

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

**DEPARTMENT:** Tax Department

**AGENDA DATE:** May 31, 2016

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

**DISTRICT(S) AFFECTED:** All

**SUBJECT:**

Discussion and action on a Resolution that the City finds that GBRZ Properties showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2012 property taxes and the tax refund in the amount of \$58.11 is approved.

**BACKGROUND / DISCUSSION:**

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

March 22, 2016

**AMOUNT AND SOURCE OF FUNDING:**

N/A

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**BOARD / COMMISSION ACTION:**

Enter appropriate comments or N/A

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\*\*\*\*\*REQUIRED AUTHORIZATION\*\*\*\*\*

**DEPARTMENT HEAD:**

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(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, GBRZ Properties ("Taxpayer") has applied for a refund with the tax assessor for their 2012 property taxes that were overpaid on January 31, 2013 in the amount of \$58.11 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 GBRZ Properties 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 \$58.11 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

**CITY OF EL PASO**

\_\_\_\_\_  
Oscar Leoser  
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



## INTERNAL AUDIT OFFICE

**Mayor**  
Oscar Leoser

**City Council**

**District 1**  
Peter Svarzbein

**District 2**  
Larry Romero

**District 3**  
Emma Acosta

**District 4**  
Carl L. Robinson


**District 5**  
Dr. Michael R. Noe

**District 6**  
Claudia Ordaz

**District 7**  
Lily Limón

**District 8**  
Courtney C. Niland

**City Manager**  
Tommy Gonzalez

**DATE:** May 10, 2016  
**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

At the request of the Consolidated Tax Office, the following Tax Overpayment Refunds that exceed a three year period were reviewed:

GBRZ Properties	C728-000-0050-4300	\$	58.11
Chicken Ranch Road, J.V.	E948-000-0060-0700	\$	65.52
Chicken Ranch Road, J.V.	E948-000-0020-0800	\$	65.35
Insurance Auto Auctions Corp	2005-000-0105-0056	\$	42.33
Bank of America	S804-999-0400-4900	\$	6,907.30
Toyoko S. Leos	G686-999-0970-6100	\$	10.00
Alonzo Varela	M794-999-0500-2900	\$	238.62

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 1 to 44 days to process the applications received and send for review.

Based on our review, the Tax Overpayment Refunds that exceed a three year period were determined to be appropriate to be sent to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Code.

cc: Tommy Gonzalez, City Manager  
Mark Sutter, Chief Financial Officer

Edmundo S. Calderón – Chief Internal Auditor  
City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

*"Delivering Outstanding Services"*

DAVID CHILDS, PH.D.  
CITY TAX ASSESSOR-COLLECTOR  
221 N. KANSAS, STE. 300  
EL PASO, TX 79901

PHONE NO.: (915) 541-4054  
FAX NO.: (915) 541-4603  
www.elpasotexas.gov



EL PASO CONSOLIDATED TAX OFFICE

9102 71 MAR 17 2016  
CITY TAX OFFICE

VICTOR A. FLORES  
COUNTY TAX ASSESSOR-COLLECTOR

Print Date: 02/05/2013

Account Number  
C728-000-0050-4300

57831

Legal Description of the Property

5 COLONIA DEL PASO LOT 43 (35437 SQ FT)

14907 COLONIA CAMPO RD

GBRZ PROPERTIES  
14190 HORIZON BLVD  
EL PASO, TX 79928

O.P.

OWNER: ESTRADA JULIETA F & TELLEZ  
GUMARO A

2012 OVERAGE AMOUNT \$58.11

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 25: LWR  
VALLEY VIEW DISTRICT, 27: EMERG. SERVICES DIST. #2

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 whomever will be receiving the refund.

Who should the refund be issued to:

Name: GBRZ Properties

Address: 14190 Horizon Blvd

City, State, Zip: El Paso, TX 79928

Daytime Phone No.: [REDACTED]

E-Mail Address: [REDACTED]

Step 2. Provide payment information.

Please attach copies of cancelled checks or original receipts for all cash payments you made.

Payment made by:

Check No.

Date Paid

Amount Paid

Check from GBRZ Properties

9292

1/16/13

1398.55 / 58.11

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:

☐ I paid this account in error and I am entitled to the refund.

☒ I overpaid this account. Please refund the excess to the address listed in Step 1.

☐ This payment should have been applied to other tax account(s) and/or year(s) (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)

DATE

3-11-16

TAX OFFICE USE ONLY:

Approved

Denied

By:

Date:

03/24/16

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