

**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 Bank of America showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2011 property taxes and the tax refund in the amount of \$3,455.53 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on December 12, 2011. 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

BOARD / COMMISSION ACTION:

Enter appropriate comments or 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, Bank of America ("Taxpayer") has applied for a refund with the tax assessor for their 2011 property taxes that were overpaid on December 12, 2011 in the amount of \$3,455.53 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2011 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 Bank of America showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2011 taxes and the tax refund in the amount of \$3,455.53 is approved.

ADOPTED this _____ day of _____, 2016.


CITY OF EL PASO

Oscar Leaser
Mayor

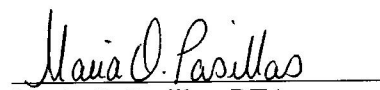
ATTEST:

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



INTERNAL AUDIT OFFICE

Mayor
Oscar Leeser

City Council

District 1
Peter Svarzbein

District 2
Larry Romero

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: 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"

O.P.

**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

CITY TAX OFFICE

MAR 14 2016

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: Bank of America 2291424	Phone: HOME WORK	Property ID# (One application per account) S80499904004900 405179
Address (mail refund to): P.O. Box 961230 Fort Worth, TX 76161	Property Address: 3100 Peirce Avenue and/or EL Paso, TX 79930 Legal Description:	

Tax year requested:	Date payment made:	Check No. & Date, if known:	Amount of taxes paid:	Amount of refund requested:
1. 2010	12/10/10 / 12/17/10	3508943 3578127	\$ 3425.41	\$ 3,425.41
2. 2011	12/02/11 / 12/03/11	7603758 764233	\$ 3,455.53	\$ 3,455.53
3. 2012	12/06/12 / 12/14/12	3530330	\$ 3,451.77	\$ 3,451.77
TOTAL AMOUNT (sum of the above amounts)			\$ 20,664.80	\$ 10,332.91
<i>(City Council approval required if over \$2,500)</i>				

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:

Duplicate payment refund

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

Requestor signature: Kaneisha Carter

Date: 3/8/16

Printed name: Kaneisha Carter

Title: Tax Servicing Specialist

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 or the taxpayer waives the right to the refund (Sec. 31.11 (c)).

TAX OFFICE Entry:

☒ **REFUND APPROVED**

Tax Office Approval:

Date: 03/22/16

Date: _____

(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: _____