

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

**DEPARTMENT:** Tax Department

**AGENDA DATE:** July 7, 2020

**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.

Approve property tax overpayment refunds, exceeding statutory three (3) year limit.

**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?

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:**

*Sheryl L. Mack for Maria O. Pasillas*

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

*Information copy to appropriate Deputy City Manager*

TAX REFUNDS OVER THREE (3) YEARS  
July 7, 2020

1. Monica Alvarez, in the amount of \$130.00, made an overpayment on May 8, 2017 of 2014 taxes.  
(Geo. #G71099900300900)
2. Lan Zhen Lin, in the amount of \$212.68, made an overpayment on November 10, 2015 of 2016 taxes.  
(Geo. #H77906650600090)

---

Laura D. Prine  
City Clerk

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

## **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, Monica Alvarez ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on May 8, 2017 in the amount of \$130.00 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2014 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 Monica Alvarez showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2014 taxes and the tax refund in the amount of \$130.00 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2020.


**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



**TAX OFFICE  
RECEIVED**  
MAY 27 2020

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

ALVAREZ MONICA  
416 BAHIA KINO WAY  
EL PASO, TX 79915-4801

*OP*  
*+3 yrs* ✓

|   |                   |
|---|-------------------|
| Geo No.<br>G710-999-0030-0900   | Prop ID<br>181857 |
| Legal Description of the Property<br>3 GREEN BROOK LOT 5 (6300 SQ FT)<br><br>416 BAHIA KINO WAY 79915 |                   |
| OWNER: ALVAREZ MONICA   |                   |
| <b>2014 OVERAGE AMOUNT \$130.00</b>   |                   |

1: CITY OF EL PASO, 5: YSLETA 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:** This application must be completed, signed, and submitted with supporting documentation to be valid.

|  |   |                 |                                 |                 |
|--|---|-----------------|---------------------------------|-----------------|
| <b>Step 1. Identify the refund recipient.</b><br>Show information for whomever will be receiving the refund.   | Who should the refund be issued to:   |                 |                                 |                 |
|  | Name: <u>MONICA ALVAREZ</u> ✓   |                 |                                 |                 |
|  | Address: <u>416 BAHIA KINO WAY</u> ✓  |                 |                                 |                 |
|  | City, State, Zip: <u>EL PASO TX 79915</u>   |                 |                                 |                 |
| Daytime Phone No.:   |   | E-Mail Address: |                                 |                 |
| <b>Step 2. Provide payment information.</b><br>Please attach copy of cancelled check, original receipt, online payment confirmation or bank/credit card statement. | Payment made by:  | Check No.       | Date Paid                       | Amount Paid     |
|  |   | <u>1918036</u>  | <u>5/8/17</u>                   | <u>\$130.00</u> |
|  | <b>TOTAL AMOUNT PAID (sum of the above amounts)</b>   |                 |                                 |                 |
| <b>Step 3. Provide reason for this refund.</b><br>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):   |                 |                                 |                 |
| <b>Step 4. Sign the form.</b><br>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             |                 |
|  | <u>Monica Alvarez</u>   |                 | <u>MONICA ALVAREZ 5-23-20</u> ✓ |                 |
| TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>[Signature]</u> Date: <u>05/28/2020</u> ✓                 |   |                 |                                 |                 |

# Deposit Status

Notes

Go To

ANDREA  
ACT80122 v1.90

ACCOUNT NO (G71099900300900): 02/04/20 RTN ITEM E-CHECK #2878165 FOR \$1463.36 FROM  
LUIS G ALVAREZ = UNABLE TO LOCATE ACCOUNT

05/28/2020 14:17:59  
ACTEP

DEPOSIT Remittance Detail

## Summary Query

## Summary

| Deposit No           | Account No      | Remit Seq No | Check No     | Payment Amount | Payment Agreement No |                |                |                  |                 |                      |
|----------------------|-----------------|--------------|--------------|----------------|----------------------|----------------|----------------|------------------|-----------------|----------------------|
| A05081741            | G71099900300900 |              |              |                |                      |                |                |                  |                 |                      |
| Check/Receipt Images | Deposit No      | Receipt Date | Remit Seq No | Check No       | Payment Type         | Payment Amount | Applied Amount | Transaction Type | Account No      | Payer                |
| RC180730             |                 | 06/19/2017   | 35450537     | 7032824032     | CH                   | \$130.00       | \$130.00       | TR               | G71099900300900 | 22145440-WELLS FARGO |
| RC180730             |                 | 06/19/2017   | 35450537     | 7032824032     | CH                   | \$130.00       | \$130.00       | TR               | G71099900300900 | 3000-WELLS FARGO HO  |
| A06131741            |                 | 06/13/2017   | 35437673     | 24872357       | CH                   | \$130.00       | \$130.00       | PA               | G71099900300900 | ALVAREZ MONICA       |
| C06011775            |                 | 05/31/2017   | 35402767     | 306004         | CH                   | \$27.78        | \$27.78        | PA               | G71099900300900 | 5159-STUART C COX T  |
| A05081741            |                 | 05/08/2017   | 35304609     | 19118036 ✓     | CH                   | \$130.00       | \$130.00       | PA               | G71099900300900 | ALVAREZ MONICA       |
| R030318498           |                 | 05/08/2017   | 35304609     | 19118036       | CH                   | \$0.00         | \$130.00       | TR               | G71099900300900 | ALVAREZ MONICA       |
| R030318498           |                 | 05/08/2017   | 35304609     | 19118036       | CH                   | \$0.00         | \$130.00       | LG               | G71099900300900 | ALVAREZ MONICA       |
| B05011765            |                 | 05/01/2017   | 35278104     | 304182         | CH                   | \$45.03        | \$45.03        | PA               | G71099900300900 | 5159-STUART C COX T  |
| B03201775            |                 | 03/30/2017   | 35153261     | 302127         | CH                   | \$234.79       | \$234.79       | PA               | G71099900300900 | 5159-STUART C COX T  |
| B04031765            |                 | 03/30/2017   | 35184695     | 0013563534     | CH                   | \$120.00       | \$130.00       | AA               | G71099900300900 | ALVAREZ MONICA       |
| A03141773            |                 | 03/14/2017   | 35068443     | 0010534043     | CH                   | \$120.00       | \$120.00       | AA               | G71099900300900 | ALVAREZ MONICA       |
| A03011775            |                 | 03/01/2017   | 34978553     |                | CA                   | \$100.00       | \$50.00        | PA               | G71099900300900 | ALVAREZ MONICA       |
| Applied Total        |                 |              |              |                |                      | \$29,989.17    |                |                  |                 |                      |



# Internal Audit Office

**MAYOR**  
Dee Margo

**DATE:** June 16, 2020

**TO:** Maria O. Pasillas, Tax Assessor/Collector

**CITY COUNCIL**

**District 1**  
Peter Svarzbein

**District 2**  
Alexandra Anello

**District 3**  
Cassandra Hernandez

**District 4**  
Dr. Sam Morgan


**District 5**  
Isabel Salcido

**District 6**  
Claudia L. Rodriguez

**District 7**  
Henry Rivera

**District 8**  
Cissy Lizarraga

**CITY MANAGER**  
Tommy Gonzalez

**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 Refund that exceeded 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 engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). 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:

|                |                    |           |
|----------------|--------------------|-----------|
| LAN ZHEN LIN   | H779-066-5060-0090 | \$ 212.68 |
| MONICA ALVAREZ | G710-999-0030-0900 | \$ 130.00 |

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 is taking 11 to 16 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, Deputy City Manager of Support Services & Chief Financial Officer

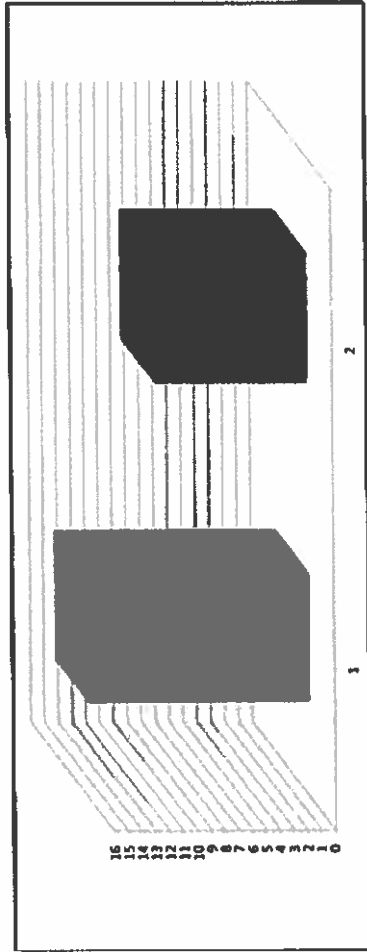
**Edmundo S. Calderon, CIA, CGAP, CRMA – Chief Internal Auditor**  
Internal Audit Office | 218 N. Campbell | El Paso, TX 79901  
O: (915) 212-0069 | Email: calderones@elpasotexas.gov



DELIVERING EXCEPTIONAL SERVICES

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 06/08/2020 Reviews- Over Three Years

| Refund To         | P.J.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 | Teeds Days from Date Proof of Payment to Date Asked to be Reviewed | Date Internal Audit Reviewed Application | Comments |
|-------------------|---------------------|------------------|-------------------------------|---|---|---|--|--|----------|
| 1) MONICA ALVAREZ | G710-999-0030-0900  | \$130.00         | 5/27/2020                     | 5/27/2020   | 5/28/2020                                       | 6/12/2020   | 16   | 6/16/2020                                |          |
| 2) LAN ZHEN LIN   | H1779-066-5060-0090 | \$212.68         | 6/1/2020                      | 6/1/2020  | 6/11/2020                                       | 6/12/2020   | 11   | 6/16/2020                                |          |
|                   |                     | <u>\$342.68</u>  |                               |   |   |   |  |  |          |





## **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, Lan Zhen Lin ("Taxpayer") has applied for a refund with the tax assessor for their 2016 property taxes that were overpaid on November 10, 2015 in the amount of \$212.68 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2016 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 Lan Zhen Lin showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2016 taxes and the tax refund in the amount of \$212.68 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

**CITY OF EL PASO**

\_\_\_\_\_  
Dee Margo  
Mayor

**ATTEST:**

\_\_\_\_\_  
Laura D. Prine  
City Clerk

**APPROVED AS TO FORM:**

*Sol M. Cortez*  
\_\_\_\_\_  
Sol M. Cortez  
Senior Assistant City Attorney

**APPROVED AS TO CONTENT:**

*Maria O. Pasillas*  
\_\_\_\_\_  
Maria O. Pasillas, RTA  
Tax Assessor/Collector



TAX OFFICE  
RECEIVED

JUN 01 2020

TA  
COLLECTOR  
0

lpasotexas.gov/tax-office

Geo No.  
H779-066-5060-0090Prop ID  
310319

## Legal Description of the Property

506 HORIZON CITY #66 LOT 9 (33748.92 SQ  
FT)

CARMEL CT

OWNER: LIN WANG D

2016 OVERAGE AMOUNT \$212.68

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

|  |   |                                      |                     |
|--|---|--------------------------------------|---------------------|
| <b>Step 1. Identify the refund recipient.</b><br>Show information for whomever will be receiving the refund.   | Who should the refund be issued to:   |                                      |                     |
|  | Name: LAN ZHEN LIN  |                                      |                     |
|  | Address: 1283 W SUNSET BLVD   |                                      |                     |
|  | City, State, Zip: LOS ANGELES, CA 90026   |                                      |                     |
|  | Daytime Phone No.: 626 348 9867   | E-Mail Address: m420735774@gmail.com |                     |
| <b>Step 2. Provide payment information.</b><br>Please attach copy of cancelled check, original receipt, online payment confirmation or bank/credit card statement. | Payment made by:  | Check No.                            | Date Paid           |
|  |   | ck 138                               | 11/10/15            |
|  |   |                                      | Amount Paid: 300.20 |
|  | TOTAL AMOUNT PAID (sum of the above amounts)  |                                      |                     |
| <b>Step 3. Provide reason for this refund.</b><br>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):   |                                      |                     |
| <b>Step 4. Sign the form.</b><br>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                  |                     |
|  | LAN ZHEN LIN  | LAN ZHEN LIN 05/25/20                |                     |
| TAX OFFICE USE ONLY:   | <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied  | By: [Signature]                      | Date: 06/11/2020    |

Deposit Status

Notes

Go To

ANDREA  
ACT80122 v1.90

06/03/2020 17:32:53  
ACTEP

Deposit REMITTANCE Detail

Summary Query

Summary

| Deposit No.          | Account No.     | Remit Seq No. | Check No.     | Payment Amount | Payment Agreement No. |                |                |                  |                 |            |
|----------------------|-----------------|---------------|---------------|----------------|-----------------------|----------------|----------------|------------------|-----------------|------------|
| A11101565            | H77906650600090 |               |               |                |                       |                |                |                  |                 |            |
| Check/Receipt Images | Deposit No      | Receipt Date  | Remit Seq No. | Check No.      | Payment Type          | Payment Amount | Applied Amount | Transaction Type | Account No.     | Payer      |
|                      | R031118398      | 10/12/2018    | 29812043      | 138            | CH                    | \$0.00         | \$29.35        | LG               | H77906650600090 | LIN WANG D |
|                      | R031118398      | 10/12/2018    | 29812043      | 138            | CH                    | \$0.00         | \$29.35        | TR               | H77906650600090 | LIN WANG D |
|                      | A06111875       | 06/11/2018    | 38366852      | 159            | CH                    | \$32.75        | \$32.75        | PA               | H77906650600090 | LIN WANG D |
|                      | R0108141774     | 11/17/2016    | 29812043      | 0000199854     | CH                    | \$242.55       | \$242.55       | LG               | H77906650600090 | LIN WANG D |
|                      | RD2626218       | 11/17/2016    | 29812043      | 0000199854     | CH                    | \$242.55       | \$242.55       | LG               | H77906650600090 | LIN WANG D |
|                      | R031118393      | 10/12/2016    | 29812043      | 138            | CH                    | \$0.00         | \$0.52         | TR               | H77906650600090 | LIN WANG D |
|                      | R031118393      | 10/12/2016    | 29812043      | 138            | CH                    | \$0.00         | \$0.52         | LG               | H77906650600090 | LIN WANG D |
|                      | R92016ACT       | 10/12/2016    | 29812043      | 138            | CH                    | \$0.00         | \$242.55       | TR               | H77906650600090 | LIN WANG D |
|                      | R92016ACT       | 10/12/2016    | 29812043      | 138            | CH                    | \$0.00         | \$242.55       | LG               | H77906650600090 | LIN WANG D |
|                      | A11101565       | 11/10/2015    | 29812043      | 138            | CH                    | \$300.00       | \$300.00       | PA               | H77906650600090 | LIN WANG D |
|                      | A01231565       | 01/23/2015    | 28124886      | 116            | CH                    | \$27.64        | \$27.64        | PA               | H77906650600090 | LIN WANG D |
|                      | A01091469       | 01/09/2014    | 24897342      | 254            | CH                    | \$27.00        | \$27.00        | PA               | H77906650600090 | LIN WANG D |
| Applied Total        |                 |               |               |                |                       |                | \$907.95       |                  |                 |            |



# Internal Audit Office

**MAYOR**  
Dee Margo

**DATE:** June 16, 2020

**TO:** Maria O. Pasillas, Tax Assessor/Collector

**CITY COUNCIL**

**FROM:** Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

**District 1**  
Peter Svarzbein

**SUBJECT:** Review of Tax Overpayment Refunds that Exceed Three Years

**District 2**  
Alexandra Anello

The Internal Audit Office conducted a review of the Tax Overpayment Refund that exceeded 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 engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

**District 3**  
Cassandra Hernandez

**District 4**  
Dr. Sam Morgan

The following Tax Overpayment Refunds that exceeded a three-year period were reviewed:

**District 5**  
Isabel Salcido

**District 6**  
Claudia L. Rodriguez

|                |                    |           |
|----------------|--------------------|-----------|
| LAN ZHEN LIN   | H779-066-5060-0090 | \$ 212.68 |
| MONICA ALVAREZ | G710-999-0030-0900 | \$ 130.00 |

**District 7**  
Henry Rivera

**District 8**  
Cissy Lizarraga

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 is taking 11 to 16 days to process the application received and send for review.

**CITY MANAGER**  
Tommy Gonzalez

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, Deputy City Manager of Support Services & Chief Financial Officer

**Edmundo S. Calderon, CIA, CGAP, CRMA – Chief Internal Auditor**  
Internal Audit Office | 218 N. Campbell | El Paso, TX 79901  
O: (915) 212-0069 | Email: calderones@elpasotexas.gov



DELIVERING EXCEPTIONAL SERVICES

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 06/08/2020 Reviews- Over Three Years

| Refund To        | P.J.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 | Twelve Days from Date Proof of Payment to Date Asked to be Reviewed | Date Internal Audit Reviewed Application | Comments |
|------------------|---------------------|------------------|-------------------------------|---|---|---|---|--|----------|
| 1 MONICA ALVAREZ | G710-999-0030-0900  | \$130.00         | 5/27/2020                     | 5/27/2020   | 5/28/2020                                       | 6/12/2020   | 16  | 6/16/2020                                |          |
| 2 LAN ZHEN LIN   | 11779-066-5060-0090 | \$212.68         | 6/1/2020                      | 6/1/2020  | 6/11/2020                                       | 6/12/2020   | 11  | 6/16/2020                                |          |
|                  |                     | \$342.68         |                               |   |   |   |   |  |          |

