

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

DEPARTMENT: Tax Department

AGENDA DATE: July 11, 2017

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 Corelogic Tax Services 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 \$2,629.03 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 December 30, 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:

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, Corelogic Tax Services ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on December 30, 2013 in the amount of \$2,629.03 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 Corelogic Tax Services 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 \$2,629.03 is approved.

ADOPTED this _____ day of _____, 2017.

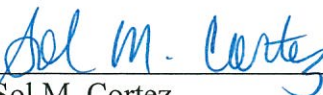
CITY OF EL PASO

Dee Margo
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



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

APR 20 2017

CORELOGIC
1 CORELOGIC DR MAIL CODE 4-5
WESTLAKE, TX 76262

Geo No. V897-999-0040-4000 Prop ID 136395

Legal Description of the Property
4 VISTA HILLS #18 LOT 20 (5154.00 SQ FT)

11536 JERRY LEWIS AVE

OWNER: BROOKS ZAIMIS R & GARNET C

2013 OVERAGE AMOUNT \$2,629.03

1: CITY OF EL PASO, 6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 9: SOCORRO ISD

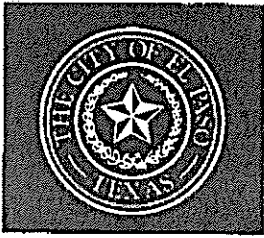
Dear Taxpayer:

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	CORELOGIC TAX SERVICES		
	Address	ATTN: REFUNDS DEPARTMENT P.O. BOX 9202 COPPELL, TX 75019 (817) 699-2601		
	City, State, Zip	COPPELL, TX 75019		
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
	Please see tracking info. That is the only proof we have on file.			
	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.			
	☐ I want this payment applied to next year's taxes.			
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:		Date: 05/01/17		

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



INTERNAL AUDIT OFFICE

Mayor
Oscar Leoser

DATE: May 25, 2017

TO: Maria O. Pasillas, Tax Assessor/Collector

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor
for Edmundo Calderon - [Signature]

City Council

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 1
Peter Svarzbein

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.

District 2
Jim Tolbert

District 3
Emma Acosta

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

District 4
Carl L. Robinson

CORELOGIC/OWNER AT TIME OF PAYMENT T287-999-1100-0300 \$ 5,119.54

HSBC BANK/OWNER AT TIME OF PAYMENT L213-000-0180-1400 \$ 2,901.78

HSBC T230-999-0020-1500 \$ 500.00

HSBC BANK/OWNER AT TIME OF PAYMENT D457-000-0010-1300 \$ 9.63

District 5
Dr. Michiel R. Noe

CORELOGIC TAX SERVICES V897-999-1200-3700 \$ 3,317.87

CORELOGIC TAX SERVICES P654-999-1000-3100 \$ 1,862.14

District 6
Claudia Ordaz

CORELOGIC TAX SERVICES T287-999-1880-1100 \$ 54.51

CORELOGIC TAX SERVICES T287-999-2140-3150 \$ 246.79

CORELOGIC TAX SERVICES V897-999-0040-4000 \$ 2,629.03 ✓

District 7
Lily Limón

CORELOGIC TAX SERVICES L681-999-0100-9100 \$ 2,202.91

CORELOGIC TAX SERVICES V893-999-5310-3050 \$ 246.79

District 8
Cortney C. Niland

CORELOGIC TAX SERVICES T287-999-2570-6000 \$ 246.79

CORELOGIC TAX SERVICES T287-999-1230-1400 \$ 246.79

CORELOGIC TAX SERVICES T287-999-1440-0270 \$ 1,696.62

CORELOGIC TAX SERVICES T287-999-2240-2000 \$ 246.79

City Manager
Tommy Gonzalez

HSBC MORTGAGE/OWNER AT TIME OF PAYMENT A700-999-0070-4600 \$ 781.58

HSBC BANK/OWNER AT TIME OF PAYMENT E054-999-0190-2700 \$ 56.35

BANK OF AMERICA C844-999-0020-0100 \$ 426.56

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 15 to 27 days to process the applications received and send for review.

Based on our review, all other Tax Overpayment Refunds that exceed 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

Mark Sutter, Deputy City Manager for Financial & Public Health Services

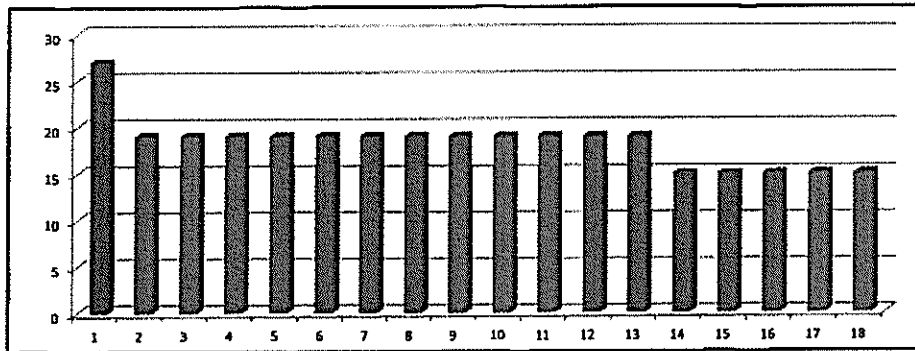
Edmundo S. Calderón – Chief Internal Auditor

City 2 | 218 N. Campbell | El Paso, Texas 79950 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 05/08/2017 Reviewa-Over Three Years

#	Refund To	P.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	Totals Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Applications	Comments
1	BANK OF AMERICA	C844-999-0020-0100	\$ 426.56	4/12/2017	4/12/2017	4/12/2017	5/9/2017	27	5/24/2017	
2	CORELOGIC/OWNER AT TIME OF PAYMENT	T287-999-1100-0300	\$ 5,119.54	4/20/2017	4/20/2017	4/27/2017	5/9/2017	19	5/24/2017	
3	CORELOGIC TAX SERVICES	V897-999-1200-3700	\$ 3,317.87	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
4	CORELOGIC TAX SERVICES	P654-999-1000-3100	\$ 1,862.14	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
5	CORELOGIC TAX SERVICES	T287-999-1880-1100	\$ 54.51	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
6	CORELOGIC TAX SERVICES	T287-999-2140-3150	\$ 246.79	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
7	CORELOGIC TAX SERVICES	V897-999-0040-1000	\$ 2,629.03	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
8	CORELOGIC TAX SERVICES	L681-999-0100-9100	\$ 2,202.91	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
9	CORELOGIC TAX SERVICES	V893-999-5310-3050	\$ 246.79	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
10	CORELOGIC TAX SERVICES	T287-999-2570-6000	\$ 246.79	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
11	CORELOGIC TAX SERVICES	T287-999-1230-1400	\$ 246.79	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
12	CORELOGIC TAX SERVICES	T287-999-1440-0270	\$ 1,696.62	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
13	CORELOGIC TAX SERVICES	T287-999-2240-2000	\$ 246.79	4/20/2017	4/20/2017	5/1/2017	5/9/2017	19	5/24/2017	
14	HSBC BANK/OWNER AT TIME OF PAYMENT	L213-000-0180-1400	\$ 2,901.78	4/24/2017	4/24/2017	4/27/2017	5/9/2017	15	5/24/2017	
15	HSBC	T230-999-0020-1500	\$ 500.00	4/24/2017	4/24/2017	5/2/2017	5/9/2017	15	5/24/2017	
16	HSBC BANK/OWNER AT TIME OF PAYMENT	D457-000-0010-1300	\$ 9.63	4/24/2017	4/24/2017	4/27/2017	5/9/2017	15	5/24/2017	
17	HSBC MORTGAGE/OWNER AT TIME OF PAYMENT	A700-999-0070-4600	\$ 781.58	4/24/2017	4/24/2017	4/26/2017	5/9/2017	15	5/24/2017	
18	HSBC BANK/OWNER AT TIME OF PAYMENT	E054-999-0190-2700	\$ 56.35	4/24/2017	4/24/2017	4/27/2017	5/9/2017	15	5/24/2017	
			\$22,792.47							



Legend
 19-20 Days
 11-20 Days