

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

DEPARTMENT: Tax Department

AGENDA DATE: August 9, 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 Sterling & Baxter LLP 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 \$36.00 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on June 22, 2016. 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, Sterling & Baxter LLP. ("Taxpayer") has applied for a refund with the tax assessor for their 2012 property taxes that were overpaid on October 29, 2012 in the amount of \$36.00 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 Sterling & Baxter LLP. 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 \$36.00 is approved.

ADOPTED this _____ day of _____, 2016.

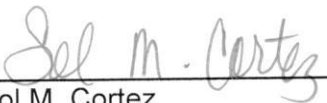
CITY OF EL PASO

Oscar Leoser
Mayor

ATTEST:


Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:



FOR 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

JUN 18 2016

CITY OF EL PASO
OFFICE

JUN 27 2016

STERLING & BAXTER
% DEREEF A GREENE
2150 TRAWOOD DR STE B200
EL PASO, TX 79935-3328

O.P. ✓

Geo No. 2001-999-0099-0034	Prop ID 502875
Legal Description of the Property COMP FURN MACH 2150 TRAWOOD DR-B200	
OWNER: STERLING & BAXTER	

2012 OVERAGE AMOUNT \$36.00 ✓

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

24746018

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: <u>Sterling & Baxter LLP</u>			
	Address: <u>10910 Ben Crenshaw Ste B</u> ✓			
	City, State, Zip: <u>EL PASO TX 79935</u>			
Step 2. Provide payment information. Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.	Daytime Phone No.: <u>915-351-1334</u>		E-Mail Address: <u>Johnson@sterlingandbaxter.com</u>	
	Payment made by:	Check No.	Date Paid	Amount Paid
	<u>Sterling & Baxter LLP</u>	<u>11159</u>	<u>4/21/15</u>	<u>\$1755.96</u>
	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.			
Step 4. Sign the form. Unsigned applications cannot be processed.	<input type="checkbox"/> This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):			
	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) <u>Kim Melendez</u>		PRINTED NAME & DATE <u>Kim Melendez</u> <u>6/22/2016</u> ✓	
	TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied		By: <u>[Signature]</u> Date: <u>06/27/16</u> ✓	

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

Jim Melendez
6-28-16



INTERNAL AUDIT OFFICE

Mayor
Oscar Leeser

DATE: July 06, 2016

TO: Maria O. Pasillas, Tax Assessor/Collector

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

City Council

SUBJECT: *for Edmundo Calderon - Liz Dube*
Review of Tax Overpayment Refunds that Exceed Three Years

District 1
Peter Svarzbein

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

District 2
Jim Tolbert

EVA WILLIAMS	P654-999-0170-0100	\$	20.01
CITI FINANCIAL	S827-999-0000-2500	\$	103.64

BACKER KAY F	S824-999-0010-0700	\$	28.45
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District 3
Emma Acosta

BACKER KAY F	S824-999-0010-0500	\$	28.43
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JERRY BURKS	S533-000-0030-0480	\$	87.19
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District 4
Carl L. Robinson

MARK WICKENHEISER	2003-000-3697-0056	\$	8.19
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MARK WICKENHEISER	10SS-000-1151-0356	\$	20.64
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TOMMY'S AUTO SALES	1036-000-1151-4082	\$	106.43
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District 5
Dr. Michiel R. Noe

TOMMY'S AUTO SALES	1994-000-2567-0082	\$	23.58
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MANUEL HERNANDEZ	C849-999-0190-4900	\$	500.00
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DALE REYNOLDS	0657-999-1031-5434	\$	340.05
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District 6
Claudia Ordaz

EBS ENTERPRISES, INC	0419-999-8008-0000	\$	109.18
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✓ STERLING & BAXTER LLP	2001-999-0099-0034	\$	36.00
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CASAS DE LEON, LLC	L226-000-0070-0700	\$	10.86
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District 7
Lily Limón

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 2 to 8 days to process the applications received and send for review.

District 8
Cortney C. Niland

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.

City Manager
Tommy Gonzalez

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

Edmundo S. Calderón – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79950 | (915) 212-0069

"Delivering Outstanding Services"