

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

DEPARTMENT: Tax Department

AGENDA DATE: August 21, 2018

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

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

TAX REFUNDS OVER THREE (3) YEARS

August 21, 2018

1. Bank of America c/o Corelogic through BAC Tax Service Corp., in the amount of \$13.15, made an overpayment on November 29, 2013 of 2013 taxes.
(Geo. #M85199902601100)
2. Colonial Savings c/o Lereta, LLC, in the amount of \$436.78, made an overpayment on December 15, 2014 of 2014 taxes.
(Geo. #M79499902608500)
3. Silvia E. Dill, in the amount of \$200.00, made an overpayment on January 29, 2015 of 2014 taxes.
(Geo. #H75300502300080)
4. Tire Connection through John Zuniga, in the amount of \$498.00, made an overpayment on December 27, 2017 of 2013 taxes.
(Geo. #M32799900200550)
5. Primary Packaging Resources, Inc., in the amount of \$326.18, made an overpayment on December 16, 2013 of 2013 taxes.
(Geo. #080599910806150)
6. Ana M. Ronquillo, in the amount of \$2,289.65, made an overpayment on June 2, 2014 of 2014 taxes.
(Geo. #N22999900802200)
7. Pfizer, Inc., in the amount of \$353.55, made an overpayment on February 14, 2014 of 2013 taxes.
(Geo. #13MC99912399634)
8. Ocwen Loan Servicing, LLC, in the amount of \$149.00, made an overpayment on March 2, 2015 of 2014 taxes.
(Geo. #E74200000201200)
9. Wells Fargo Home Mortgage, in the amount of \$1,880.52, made an overpayment on August 26, 2013 of 2011 taxes.
(Geo. #M63899900800900)
10. Wells Fargo Home Mortgage, in the amount of \$1,458.99, made an overpayment on December 19, 2013 of 2011 taxes.
(Geo. #M63899900800900)

11. Escrow, Inc., in the amount of \$220.72, made an overpayment on January 31, 2015 of 2014 taxes.

(Geo. #E222999080000100)

Laura D. Prine
City Clerk



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, Silvia E. Dill ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on January 29, 2015 in the amount of \$200.00 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 Silvia E. Dill 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 \$200.00 is approved.

ADOPTED this _____ day of _____, 2018.

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



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

TAX OFFICE
RECEIVED

JUN 11 2018

DILL SALVADOR N SYLVIA
3734 GWENDOLYN DR
EL PASO, TX 79938-9249

OP
+ 3 years

Geo No. H753-005-0230-0080	Prop ID 352254
Legal Description of the Property 23 HOMESTEAD MEADOWS SOUTH #5 LOT 8 3734 GWENDOLYN DR 79938	
OWNER: DILL SALVADOR N SYLVIA	

2014 OVERAGE AMOUNT \$200.00

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 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: <u>Sylvia Edill</u> (26475077)			
	Address: <u>3734 Gwendolyn</u>			
	City, State, Zip: <u>El Paso Texas 79938</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>915-5043835</u>		E-Mail Address:	
	Payment made by:	Check No.	Date Paid	Amount Paid
		<u>Cash</u>	<u>1/12/15</u>	<u>\$200.00</u>
		<u>1008573</u>	<u>1/29/15</u>	<u>\$1933.79</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.	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)		PRINTED NAME & DATE	
	<u>Sylvia Edill</u>		<u>Sylvia Edill 6-06-18</u>	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>Shoote</u> Date: <u>06/11/18</u>				

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



Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraaga

City Manager
Tommy Gonzalez

Internal Audit Office

DATE: June 20, 2018

TO: Maria O. Pasillas, Tax Assessor/Collector

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

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 (ILA 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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

OCWEN LOAN SERVICE LLC	E742-000-0020-1200	\$ 149.00
ANA M. RONQUILLO	N229-999-0080-2200	\$ 2,289.65
SILVIA E. DILL	H753-005-0230-0080	\$ 200.00

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 8 to 15 days to process the applications received and send for review.

Based on our review, all Tax Overpayment Refunds that exceeded 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.

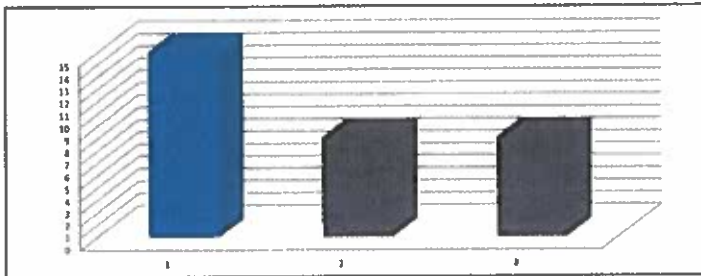
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 06/18/2018 Reviews - Over Three Years

#	Refund To	P.I.D. Number	Amount of Refund	Date Application was Received	Date of Payment Received in the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Date Proof of Payment to Date Added to the Refund	Date Internal Audit Payment Application	Comments
1	DCWEN LOAN SERVICE LLC	E742-000-0028-1500	\$ 149.00	6/17/2018	6/4/2018	6/12/2018	6/19/2018	13	6/20/2018	
2	JANA M. RINQUILLO	N129-999-0080-2500	\$ 2,389.63	6/11/2018	6/11/2018	6/19/2018	6/19/2018	8	6/19/2018	
3	SILVIA E. DILL	11753-005-0230-0080	\$ 500.00	6/11/2018	6/11/2018	6/12/2018	6/19/2018	8	6/20/2018	
			<u>\$2,638.63</u>							



Legend

- 15 - 20 Days
- 10 - 15 Days
- 0 - 10 Days

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, Colonial Savings c/o Lereta, LLC ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on December 15, 2014 in the amount of \$436.78 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 Colonial Savings c/o Lereta, LLC 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 \$436.78 is approved.

ADOPTED this _____ day of _____, 2018.

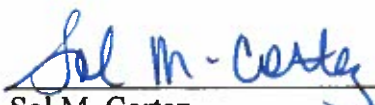
CITY OF EL PASO

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



Colonial Savings
6016 0000 295551

506 875 75

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

LERETA, LLC
 1123 SOUTH PARKVIEW DRIVE
 COVINA, CA 91724-0000

*of
+3 years*

Geo No. M794-999-0260-8500	Prop ID 355388
Legal Description of the Property 26 MORNINGSIDE HEIGHTS 31 & 32 (6600 SQ FT)	
3500 MONROE AVE	
OWNER: RODRIGUEZ MIGUEL A	

2014 OVERAGE AMOUNT \$436.78

1: CITY OF EL PASO, 3: EL PASO 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

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: <i>Colonial Savings Co</i>		LERETA, LLC (3555388)	
	Address: 1123 Park View Drive			
	City, State, Zip: Covina, CA 91724			
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.: 1800537-3821 x1745		E-Mail Address:	
	Payment made by:	Check No.	Date Paid	Amount Paid
		885682	12/15/14	\$ 4,293,110.98
	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 checked="" type="checkbox"/> I paid this account in error and I am entitled to the refund.			
	<input 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.	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) <i>Myrna Martinez</i>		PRINTED NAME & DATE Myrna Martinez 6-29-18	

TAX OFFICE USE ONLY:

☒ Approved

☐ Denied

By:

Booth

Date:

07/02/18

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

Print Date: 06/13/2018



Internal Audit Office

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexsandra Annello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

City Manager
Tommy Gonzalez

DATE: July 09, 2018

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

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 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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

COLONIAL SAVINGS C/O LERETA, LLC	M794-999-0260-8500	\$ 436.78
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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 took 4 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, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 07/02/2018 Reviews- Over Three Years

#	Refund To	P.I.D. Number	Amount of Refund	Date Application was Received	Date of Proof of Payment was Received to the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Yards Due From Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	COLONIAL SAVINGS CO LERETA, LLC	31793-999-0260-3500	\$436.78	6/29/2018	7/2/2018	7/2/2018	7/6/2018	4	7/9/2018	
			<u>\$436.78</u>							



Legend
1.4
11-10 D201

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 , c/o Corelogic through BAC Tax Service Corp. ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on November 29, 2013 in the amount of \$13.15 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 Bank of America , c/o Corelogic through BAC Tax Service Corp. 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 \$13.15 is approved.

ADOPTED this _____ day of _____, 2018.


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



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

BAC 38201

ICE
RECEIVED
DEC 18 2017

Received

SEP 28 2017

OS Correspondence

BAC TAX SERVICE CORP.
ATTN: TAX DEPT/ MS: CA6-913-LB-01
1757 TAPO CANYON RD.
SIMI VALLEY, CA 93063-000

OP
+ 3 years

Geo No. M851-999-0260-1100	Prop ID 167601
Legal Description of the Property 26 MOUNTAIN VIEW LOT 697 (6956.40 SQ FT)	
4929 GUADALUPE DR	
OWNER: TERUEL CECILIA V	

2013 OVERAGE AMOUNT \$13.15

1: CITY OF EL PASO, 3: EL PASO 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/life 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 whom ever will be receiving the refund.	Who should the refund be issued to?			
	Name: Bank of America C/O CoreLogic (25842027) Address: P.O. Box 9205 City, State, Zip: Coppell, TX 75019-9214 Daytime Phone No.: 817-699-8962 E-Mail Address: SLOGUE@corelogic.com			
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: BAC Tax Services			
	Check No.: 0006346705	Date Paid: 11-25-13	Amount Paid: \$1023.09	
TOTAL AMOUNT PAID (sum of the above amounts)		1023.09		
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.	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) Susan Logue		PRINTED NAME & DATE Susan Logue 10-20-17		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: EBooth Date: 12/18/17				



Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

District 3
Cassandra H. Brown

District 4
Sam Morgan

District 5
Dr. Michiel R. Noe


District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraaga

City Manager
Tommy Gonzalez

INTERNAL AUDIT OFFICE

DATE: January 2, 2018
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

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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

BANK OF AMERICA C/O CORELOGIC M851-999-0260-1100 \$ 13.15

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 took 10 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.

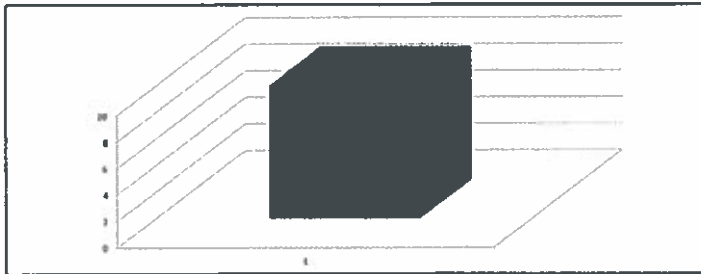
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Interim Director of Municipal Financial Operations

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 12/25/2017 Reviews - Over Three Years

Refund To	P.T.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	Initial Date from Date Proof of Payment in Date Aired to be Reviewed	Date Internal Audit Reviewed Application	Comments
1 BANK OF AMERICA CD CORRELOGIC	M851-999-0160-1100	\$ 13.15	12/18/2017	12/18/2017	12/18/2017	12/26/2017	10	1/2/2018	
		\$13.15							



Legend
 100 Days
 100 Days
 100 Days

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, Tire Connection through John Zuniga ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on January 31, 2014 in the amount of \$498.00 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 Tire Connection through John Zuniga 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 \$498.00 is approved.

ADOPTED this _____ day of _____, 2018.

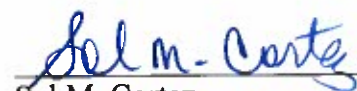
CITY OF EL PASO

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

JUN 27 2018

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

BISSELL ENTERPRISES L T D
1429 BACKUS ST
EL PASO, TX 79925-5101

Geo No. M327-999-0020-0550	Prop ID 318592
Legal Description of the Property 2 MESA DEL CASTILLO #2 S EXC NLY 64.23 FT 22500.81 SQ FT 7440 N MESA ST OWNER: BISSELL ENTERPRISES L T D	

2013 OVERAGE AMOUNT \$498.00

1: CITY OF EL PASO, 3: EL PASO 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

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to: Name: <u>John Zuniga (Tire Location)</u> Address: <u>1481 GORDON DR</u> City, State, Zip: <u>EL PASO, TX 79922</u> Daytime Phone No.: <u>915-203-8904</u> E-Mail Address: <u>IZUNIGA@GIP.M.COM</u>			
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: <u>002011</u> Date Paid: <u>1/31/14</u> Amount Paid: <u>\$9531.37</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 checked="" 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): _____			
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): <u>[Signature]</u> PRINTED NAME & DATE: <u>John Zuniga 6-11-18</u> TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>Booth</u> Date: <u>06/22/18</u>			

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



Internal Audit Office

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michael R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

City Manager
Tommy Gonzalez

DATE: June 28, 2018

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

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 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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

JOHN ZUNIGA (TIRE CONNECTION)	M327-999-0020-0550	\$ 498.00
ESCROW INC	E222-999-0800-0100	\$ 220.72
PRIMARY PACKAGING RESOURCES	0805-999-1080-6150	\$ 326.18

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 5 to 7 days to process the applications received and send for review.

Based on our review, all Tax Overpayment Refunds that exceeded 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.

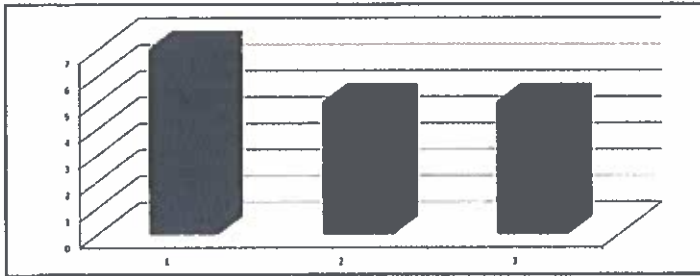
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 6/25/2018 Reviews- Over Three Years

#	Refund To	P.O. 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	Weeks Elapsed from Date Proof of Payment to Date Refund Issued	Date Internal Audit Reviewed Application	Comments
1	ESCROW INC	0215-999-0800-0100	\$330.72	6/20/2018	6/20/2018	6/21/2018	6/27/2018	7	6/27/2018	
2	JOHN ZUNIGA (TIRE CONNECTION)	11327-999-0830-0350	\$499.00	6/11/2018	6/23/2018	6/23/2018	6/28/2018	5	6/27/2018	
3	PRIMARY PACKAGING RESOURCES	0805-999-1080-0150	\$326.18	6/19/2018	6/23/2018	6/25/2018	6/27/2018	5	6/27/2018	
			<u>\$1,044.90</u>							



Legend
 Less
 0-10 Days
 10-20 Days
 20-30 Days
 30-40 Days
 40-50 Days
 50-60 Days
 60-70 Days
 70-80 Days
 80-90 Days
 90-100 Days
 100-110 Days
 110-120 Days
 120-130 Days
 130-140 Days
 140-150 Days
 150-160 Days
 160-170 Days
 170-180 Days
 180-190 Days
 190-200 Days
 200-210 Days
 210-220 Days
 220-230 Days
 230-240 Days
 240-250 Days
 250-260 Days
 260-270 Days
 270-280 Days
 280-290 Days
 290-300 Days

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, Primary Packaging Resources, Inc. ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on December 16, 2013 in the amount of \$326.18 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 Primary Packaging Resources, Inc. 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 \$326.18 is approved.

ADOPTED this _____ day of _____, 2018.

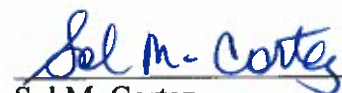
CITY OF EL PASO

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



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

TAX OFFICE
RECEIVED

JUN 22 2018

PRIMARY PACKAGING RESOURCES INC
% JOHN BARRON
1535 GOODYEAR DR STE 10
EL PASO, TX 79936-6039

AP
+ 3 years

Geo No. 0805-999-1080-6150	Prop ID 517843
Legal Description of the Property FURN MACH CMP 1535 GOODYEAR DR-10	
OWNER: PRIMARY PACKAGING RESOURCES INC	

2013 OVERAGE AMOUNT \$326.18

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

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund	Who should the refund be issued to:			
	Name: Primary Packaging Resources (26487118)			
	Address: 26071 Merit Circle #112			
	City, State, Zip: Laguna Hills, CA 92653			
Daytime Phone No.: 949 389 0100		E-Mail Address: janet@primarypackaging.com		
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
		CK 31220	12/10/13	442.25
	TOTAL AMOUNT PAID (sum of the above amounts)			
	Please check one of the following:			
Step 3. Provide reason for this refund. Please list any accounts and/or years that you intended to pay with this overage.	<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):			
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	
[Signature]		John Barron 6/19/18		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: Booth Date: 06/20/18				

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



Internal Audit Office

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexsandra Annello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

City Manager
Tommy Gonzalez

DATE: June 28, 2018

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

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 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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

JOHN ZUNIGA (TIRE CONNECTION)	M327-999-0020-0550	\$ 498.00
ESCROW INC	E222-999-0800-0100	\$ 220.72
PRIMARY PACKAGING RESOURCES	0805-999-1080-6150	\$ 326.18

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 5 to 7 days to process the applications received and send for review.

Based on our review, all Tax Overpayment Refunds that exceeded 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.

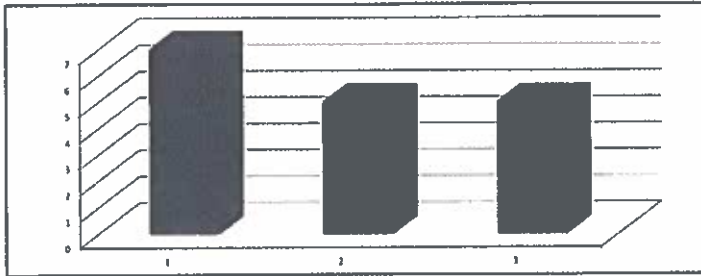
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 6/25/2018 Reviews- Over Three Years

Refund To	P.A.D. Number	Amount of Refund	Date Application was Approved	Date of Proof of Payment was Received to the Tax Office	Date Application was Approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Yield Date Proof of Payment to Date Application is Received	Date Internal Audit Received Application	Comments
1) ESCROW INC	0935-999-0800-0100	\$320.72	6/29/2018	6/29/2018	6/29/2018	6/27/2018	2	6/27/2018	
2) JOHN FUNKIA (TIRE CONNECTION)	51327-999-0010-0550	\$498.00	6/11/2018	6/27/2018	6/27/2018	6/27/2018	5	6/27/2018	
3) PRIMARY PACKAGING RESOURCES	0905-999-1080-4150	\$326.18	6/19/2018	6/22/2018	6/25/2018	6/27/2018	5	6/27/2018	
		<u>\$1,044.90</u>							



Legend
 Refund
 Not 10 Days

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, Ana M. Ronquillo ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on June 02, 2014 in the amount of \$2,289.65 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 Ana M. Ronquillo 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 \$2,289.65 is approved.

ADOPTED this _____ day of _____, 2018.

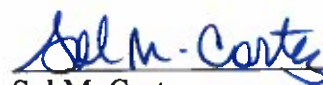
CITY OF EL PASO

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



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

Geo No. N229-999-0080-2200	Prop ID 191426
Legal Description of the Property A NEWPORT LOT 22 2221 SEAGULL DR	
OWNER: RONQUILLO RODOLFO & ANA M	

IVR Payment

OP
+ 3 years

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

Step 1. Identify the refund recipient. Show information for whom ever will be receiving the refund.	Who should the refund be issued to: Name: <u>Ana M. Ronquillo</u> ✓ Address: <u>2221 Seagull</u> City, State, Zip: <u>El Paso, TX 79936</u> Daytime Phone No.: <u>(915) 238-8967</u> E-Mail Address: <u>ana-ronquillo@usonedojo.com</u>			
Step 2. Provide payment information. Show all cash payments made	Payment made by: <u>Echeck</u> Check No: <u>832116</u> Date Paid: <u>6/2/14</u> Amount Paid: <u>3040.61</u>			
Step 3. Provide reason for this refund. Please list any accounts and/or years that you intended to pay with this overage.	TOTAL AMOUNT PAID (sum of the above amounts) 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):			
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): <u>Ana M Ronquillo</u> PRINTED NAME & DATE: <u>Ana M. Ronquillo 6/11/18</u> ✓			
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>Booth</u> Date: <u>06/12/18</u> ✓			



Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

City Manager
Tommy Gonzalez

Internal Audit Office

DATE: June 20, 2018

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

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 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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

OCWEN LOAN SERVICE LLC	E742-000-0020-1200	\$ 149.00
ANA M. RONQUILLO	N229-999-0080-2200	\$ 2,289.65
SILVIA E. DILL	H753-005-0230-0080	\$ 200.00

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 8 to 15 days to process the applications received and send for review.

Based on our review, all Tax Overpayment Refunds that exceeded 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.

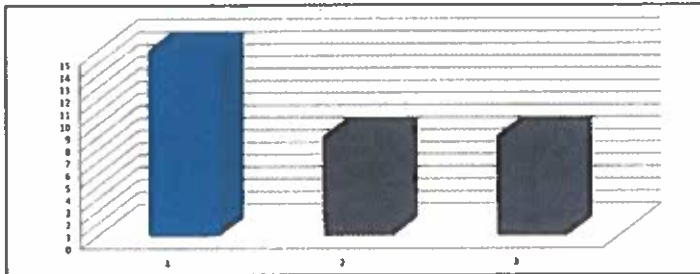
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 06/18/2018 Reviews - 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	Yr(s) that Date Proof of Payment is Due	Date Internal Audit Reviewed Application	Comments
1	OWEN LOAN SERVICE LLC	6743-000-0030-1200	\$ 149.00	5/17/2018	6/4/2018	6/13/2018	6/19/2018	15	6/20/2018	
2	ANA M. RANQUILLO	N229-999-0080-1200	\$ 2,389.65	6/11/2018	6/11/2018	6/19/2018	6/19/2018	8	6/19/2018	
3	SILVIA E. DILL	11751-005-0230-0080	\$ 200.00	6/6/2018	6/11/2018	6/13/2018	6/19/2018	8	6/20/2018	
			<u>\$2,638.65</u>							



Legend
 01-20 Days
 01-10 Days

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, Pfizer, Inc. ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on February 14, 2014 in the amount of \$353.55 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 Pfizer, Inc. 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 \$353.55 is approved.

ADOPTED this _____ day of _____, 2018.

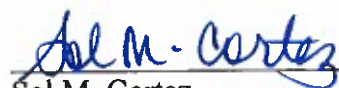
CITY OF EL PASO

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 21 2018

**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

Geo No.
13MC-999-1239-9634

Prop ID
639421

Legal Description of the Property
ITEMS STORED @ REMCON SELF STORAGE 7315
REMCON CIR

MISC FILE NO. 14

OWNER: GUTIERREZ FRANCISCO

**PFIZER INC.
6730 LENOX CENTER CT
MEMPHIS, TN 38115**

OP
+3415

2013 OVERAGE AMOUNT \$353.55 ✓

1: CITY OF EL PASO, 3: EL PASO 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

Step 1. Identify the refund recipient.

Show information for whomever will be receiving the refund.

Who should the refund be issued to:

Name: Pfizer Inc. (26437459)
Address: 100 Route 206 North
City, State, Zip: Peapack, NJ. 07977
Daytime Phone No.: 908-901-7162 E-Mail Address: Lisa.Pascal@pfizer.com

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
	140139913	2/14/14	353.55

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.
- This payment should have been applied to other tax account(s) and/or year(s), escrow (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)

PRINTED NAME & DATE

Lisa Pascal

Lisa Pascal 5/16/18 ✓

TAX OFFICE USE ONLY:

✓ Approved

Denied

By:

SBooth

Date:

05/21/18 ✓

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



Internal Audit Office

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

City Manager
Tommy Gonzalez

DATE: June 07, 2018

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

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 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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

PFIZER INC.

13MC-999-1239-9634 \$ 353.55

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 took 17 days to process the application received and send for review.

Based on our review, all Tax Overpayment Refunds that exceeded 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.

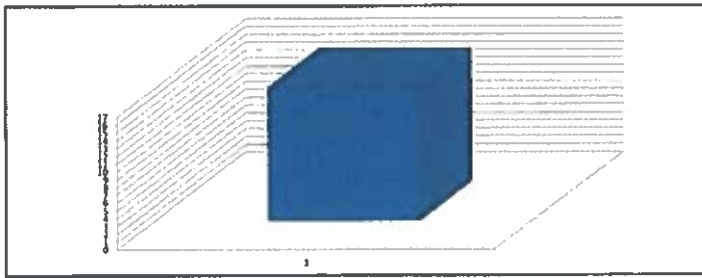
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 06/04/2018 Reviews - Over Three Years

Refund To	P.E. Number	Amount of Refund	Date Application was Received	Date of Year of Payment was Received to the Tax Office	Date Application was Approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Yield Days from Date Proof of Payment to Date Refund is Received	Date Internal Audit Reviewed Application	Comments
1 PRIZER INC.	1334C-999-9239-9634	\$353.53	5/21/2018	5/21/2018	6/4/2018	6/7/2018	17	6/7/2018	
		<u>\$353.53</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, Ocwen Loan Servicing, LLC ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on March 02, 2015 in the amount of \$149.00 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 Ocwen Loan Servicing, LLC 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 \$149.00 is approved.

ADOPTED this _____ day of _____, 2018.

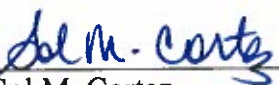
CITY OF EL PASO

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



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

TAX OFFICE
RECEIVED

JUN 04 2018

OCWEN LOAN SERVICE LLC
P.O. BOX 24665
WEST PALM BEACH, FL 33416

OP
73 years

Geo No. E742-000-0020-1200	Prop ID 67784
Legal Description of the Property 2 EMERALD ESTATES #1 LOT 12 (10392.00 SQ FT) 13554 EMERALD COAST LN 79928	
OWNER: MORGAN ROXANNA	

2014 OVERAGE AMOUNT \$149.00

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 9: SOCORRO ISD, 15: EMERG. SERVICES DIST #1, 34: PASEO DEL ESTE MUD #10

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: OCWEN Loan Servicing (26463577)

Address: 13554 EMERALD COAST LN

City, State, Zip: WEST PALM BEACH FL 33416

Daytime Phone No.: 561-682-7917

E-Mail Address: LORNA.HAYDEN@OCWEN.COM

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

03874467 3/2/15 \$ 8121.47

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

PRINTED NAME & DATE

Lorna Hayden

LORNA HAYDEN 5/15/15

TAX OFFICE USE ONLY:

☒ Approved

☐ Denied

By:

SBooth

Date:

06/04/18

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



Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexsandra Anello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

City Manager
Tommy Gonzalez

Internal Audit Office

DATE: June 20, 2018

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

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 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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

OCWEN LOAN SERVICE LLC	E742-000-0020-1200	\$ 149.00
ANA M. RONQUILLO	N229-999-0080-2200	\$ 2,289.65
SILVIA E. DILL	H753-005-0230-0080	\$ 200.00

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 8 to 15 days to process the applications received and send for review.

Based on our review, all Tax Overpayment Refunds that exceeded 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.

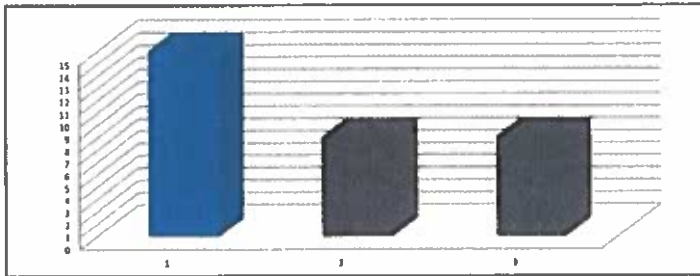
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 06/18/2018 Reviews - 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	Total Days from Date Proof of Payment to Date Refund was Received	Date Internal Audit Reviewed Application	Comments
1	OCWEN LOAN SERVICE LLC	E743-000-0020-1200	\$ 149.00	5/17/2018	6/4/2018	6/12/2018	6/19/2018	15	6/20/2018	
2	ANA M. RONQUILLO	N229-999-0080-2200	\$ 2,380.63	6/11/2018	6/11/2018	6/19/2018	6/19/2018	8	6/20/2018	
3	SILVA E. DILL	H751-005-0230-0030	\$ 200.00	6/6/2018	6/11/2018	6/12/2018	6/19/2018	8	6/20/2018	
			<u>\$2,638.63</u>							



Legend
01-20 Days
21-30 Days

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, Wells Fargo Home Mortgage ("Taxpayer") has applied for a refund with the tax assessor for their 2011 property taxes that were overpaid on August 26, 2013 in the amount of \$1,880.52 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 Wells Fargo Home Mortgage 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 \$1,880.52 is approved.

ADOPTED this _____ day of _____, 2018.

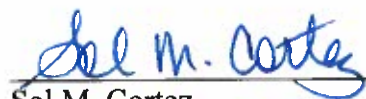
CITY OF EL PASO

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

JUL 13 2018

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

WELLS FARGO REAL ESTATE
TAX SERVICES, LLC
CASH MAC X2302-04D
P.O. BOX 14506
DES MOINES, IA 50306-939

OP + 3 years ✓

Geo No. M638-999-0080-0900	Prop ID 14180
Legal Description of the Property 8 MONTCLAIR LOT 5 (8246.40 SQ FT) 2804 HAWICK RD	
OWNER: GARDNER RICHARD & KATHRYN	

2011 OVERAGE AMOUNT \$1,880.52

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

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: <u>Wells Fargo Home Mortgage</u> (3000)			
	Address: <u>1 Home Campus Mac X 2302-04D</u> ✓			
	City, State, Zip: <u>Des Moines IA 50328</u>			
Daytime Phone No.: <u>515 398 6700</u>		E-Mail Address:		
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
	<u>WFHM</u>	<u>0001869837</u>	<u>8/26/13</u>	<u>\$1880.52</u>
	TOTAL AMOUNT PAID (sum of the above amounts)			<u>1880.52</u>
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.			
This payment should have been applied to other tax account(s) and/or year(s), escrow (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)		PRINTED NAME & DATE	
<u>[Signature]</u>		<u>THOMAS SABIN 07/16/2018</u>		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>Booth</u> Date: <u>07/13/18</u>				

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



Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexsandra Anello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizaraga

City Manager
Tommy Gonzalez

Internal Audit Office

DATE: July 19, 2018

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

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 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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

WELLS FARGO HOME MORTGAGE	M638-999-0080-0900	\$ 1,880.52
WELLS FARGO HOME MORTGAGE	M638-999-0080-0900	\$ 1,458.99

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking 6 days to process the applications received and send for review.

Based on our review, the Tax Overpayment Refunds that exceeded 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.

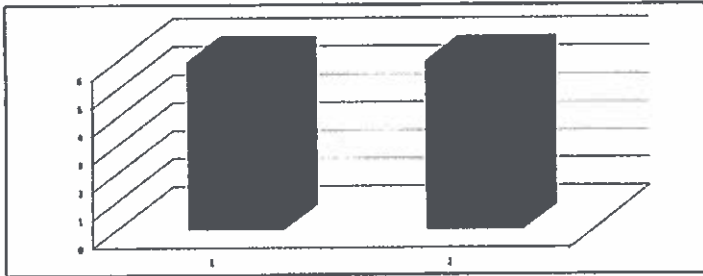
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 07/16/2018 Reviews- Over Three Years

#	Refund To	P.O. Number	Amount of Refund	Date Application was Received	Date at Which Payment was Received in the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Interest Split for Review	Date Proof of Payment to State Audited as Received	Date Internal Audit performed Audits/Review	Comments
1	WELLS FARGO HOME MORTGAGE	11618-999-0080-0900	\$1,880.52	7/10/2018	7/13/2018	7/13/2018	7/19/2018	8	7/19/2018	
2	WELLS FARGO HOME MORTGAGE	11618-999-0080-0900	\$1,458.93	7/10/2018	7/13/2018	7/13/2018	7/19/2018	8	7/19/2018	
			<u>\$3,339.31</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, Wells Fargo Home Mortgage ("Taxpayer") has applied for a refund with the tax assessor for their 2011 property taxes that were overpaid on December 19, 2013 in the amount of \$1,458.99 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 Wells Fargo Home Mortgage 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 \$1,458.99 is approved.

ADOPTED this _____ day of _____, 2018.

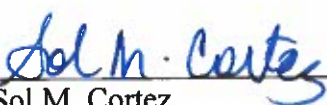
CITY OF EL PASO

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



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

RECEIVED

JUN 19 2018

TAX OFFICE
RECEIVED

JUL 13 2018

WELLS FARGO HOME MORTGAGE
PO BOX 14506
MAC X2301-03D
DES MOINES, IA 50306

OP
+ 3 years ✓

Geo No. M638-999-0080-0900	Prop ID 14180
Legal Description of the Property 8 MONTCLAIR LOT 5 (8246.40 SQ FT) 2804 HAWICK RD	
OWNER: GARDNER RICHARD & KATHRYN	

2011 OVERAGE AMOUNT \$1,458.99

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

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: Wells Fargo Home Mortgage (3000)			
	Address: Home Campus MAC X 2302-040 ✓			
	City, State, Zip: Des Moines IA 50328			
Daytime Phone No: 515 398 6700		E-Mail Address:		
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
	WFHM	0001976801	12/19/13	\$ 1692.28
	TOTAL AMOUNT PAID (sum of the above amounts)			1692.28
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.			
This payment should have been applied to other tax account(s) and/or year(s), escrow (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)		PRINTED NAME & DATE	
[Signature]		THOMAS SABA 07/10/2018		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied		By: Scott Date: 07/13/18		

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



Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizaraga

City Manager
Tommy Gonzalez

Internal Audit Office

DATE: July 19, 2018

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

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 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.

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

WELLS FARGO HOME MORTGAGE	M638-999-0080-0900	\$ 1,880.52
WELLS FARGO HOME MORTGAGE	M638-999-0080-0900	\$ 1,458.99

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking 6 days to process the applications received and send for review.

Based on our review, the Tax Overpayment Refunds that exceeded 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.

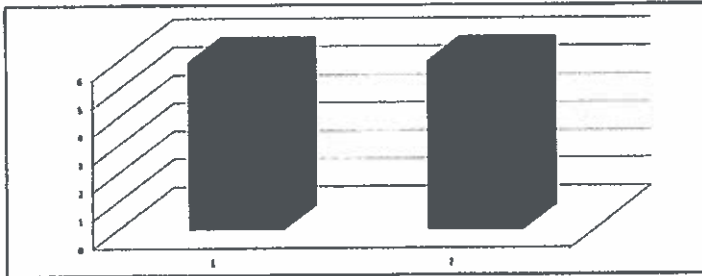
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 07/18/2018 Reviews- Over Three Years

#	Refund To	P.I.A. Number	Amount of Refund	Date Application was Received	Date at which Payment was Received in the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Date Proof of Payment to Date Audited is Received	Date Internal Audit Review of Application	Comments
1	WELLS FARGO HOME MORTGAGE	M638-999-0080-0900	\$1,880.52	7/10/2018	7/13/2018	7/13/2018	7/19/2018	8	7/19/2018	
2	WELLS FARGO HOME MORTGAGE	M638-999-0010-0900	\$1,458.99	7/10/2018	7/13/2018	7/13/2018	7/19/2018	8	7/19/2018	
			<u>\$3,339.51</u>							



Labeled
0 10 Days

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, Escrow, Inc. ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on January 31, 2015 in the amount of \$220.72 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 Escrow, Inc. 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 \$220.72 is approved.

ADOPTED this _____ day of _____, 2018.

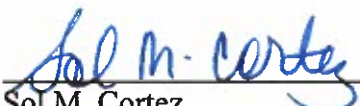
CITY OF EL PASO

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



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

JUN 20 2018

ESCROW, INC
11395 JAMES WATT - #A-4
EL PASO, TX 79936

OP
+ 3 years ✓

Geo No. E222-999-0800-0100	Prop ID 256241
Legal Description of the Property 80 EASTWOOD HEIGHTS LOT 1 (9450 SQ FT) 10101 PALMETTO DR	
OWNER: NAVARRETE FRANCISCO J & AHUMADA LAURA	
2014 OVERAGE AMOUNT \$220.72 ✓	

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

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to			
	Name: <u>ESCROW, INC</u> ✓			
	Address: <u>11395 James Watt #4</u>			
	City, State, Zip: <u>EL PASO TX 79936</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:	E-Mail Address:		
	<u>915 5564398</u>	<u>Rhonda.Overstrom@escrow.com</u>		
	Payment made by:	Check No.	Date Paid	Amount Paid
	<u>ESCROW INC</u>	<u># 83053</u>	<u>1/31/15</u>	<u>\$208,382.22</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.	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)		PRINTED NAME & DATE	
<u>Rhonda Overstrom - President</u>		<u>Rhonda Overstrom 6-20-18</u> ✓		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>SBoett</u> Date: <u>06/20/18</u> ✓				

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



Internal Audit Office

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Anello

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

City Manager
Tommy Gonzalez

DATE: June 28, 2018

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

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The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

JOHN ZUNIGA (TIRE CONNECTION)	M327-999-0020-0550	\$ 498.00
ESCROW INC	E222-999-0800-0100	\$ 220.72
PRIMARY PACKAGING RESOURCES	0805-999-1080-6150	\$ 326.18

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 5 to 7 days to process the applications received and send for review.

Based on our review, all Tax Overpayment Refunds that exceeded 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.

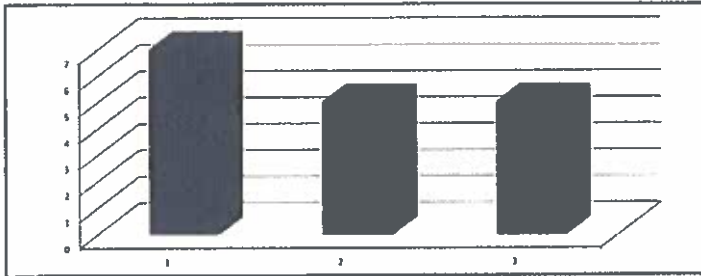
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"Delivering Outstanding Services"

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 06/25/2018 Reviews-Over Three Years

#	Refund To	P.I.D. Number	Amount of Refund	Date Application was Forwarded	Date of Proof of Payment was Received to the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Date Proof of Payment to Basic Audit is Received	Date Internal Audit Reviewed Application	Comments
1	ESCROW INC	0712-999-0800-0100	\$320.72	6/20/2018	6/20/2018	6/21/2018	6/27/2018	7	6/27/2018	
2	JOHN ZUNIGA (TIRE CONNECTION)	M1327-999-0020-0550	\$498.00	6/11/2018	6/27/2018	6/27/2018	6/27/2018	5	6/27/2018	
3	PRIMARY PACKAGING RESOURCES	0805-999-1080-6130	\$326.18	6/19/2018	6/27/2018	6/27/2018	6/27/2018	5	6/27/2018	
			\$1,044.90							



Legend
0-10 Days