

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

DEPARTMENT: Tax Department

AGENDA DATE: September 1, 2020

CONTACT PERSON NAME AND PHONE NUMBER: Maria Pasillas, Tax Assessor Collector, 212-1737

DISTRICT(S) AFFECTED: All

SUBJECT:

APPROVE a resolution / ordinance / lease to do what? **OR AUTHORIZE** the City Manager to do what? Be descriptive of what we want Council to approve. Include \$ amount if applicable.

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

BACKGROUND / DISCUSSION:

Discussion of the what, why, where, when, and how to enable Council to have reasonably complete description of the contemplated action. This should include attachment of bid tabulation, or ordinance or resolution if appropriate. What are the benefits to the City of this action? What are the citizen concerns?

The Property Tax Code Section 31.11 states that the Tax collector may issue a refund within 3 years of the date of the payment but that the governing body of the taxing unit may extend the deadline for a single period not to exceed 2 years on a showing of good cause by the taxpayer.

PRIOR COUNCIL ACTION:

Has the Council previously considered this item or a closely related one?

Council has considered this previously on a routine basis.

AMOUNT AND SOURCE OF FUNDING:

How will this item be funded? Has the item been budgeted? If so, identify funding source by account numbers and description of account. Does it require a budget transfer?

N/A

BOARD / COMMISSION ACTION:

Enter appropriate comments or N/A

N/A

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

Sheriff R. Mack for Maria O. Pasillas

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

Information copy to appropriate Deputy City Manager

TAX REFUNDS OVER THREE (3) YEARS
September 1, 2020

1. Evangelina Montenegro, in the amount of \$39.17, made an overpayment on April 19, 2016 of 2015 taxes.
(Geo. #H01100001200202)
2. Armando Valles, in the amount of \$8.56, made an overpayment on February 29, 2016 of 2015 taxes.
(Geo. #S075000050011A5)

Laura D. Prine
City Clerk

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

RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11 (c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Evangelina Montenegro (“Taxpayer”) has applied for a refund with the tax assessor for their 2015 property taxes that were overpaid on April 19, 2016 in the amount of \$39.17 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2015 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 Evangelina Montenegro showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2015 taxes and the tax refund in the amount of \$39.17 is approved.

ADOPTED this _____ day of _____, 2020.

CITY OF EL PASO:

Dee Margo
Mayor

ATTEST:

Laura D. Prine
City Clerk

APPROVED AS TO FORM:

Sol M. Cortez

Sol M. Cortez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:

Maria O. Pasillas

Maria O. Pasillas, RTA
Tax Assessor/Collector

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, Armando Valles (“Taxpayer”) has applied for a refund with the tax assessor for their 2015 property taxes that were overpaid on February 29, 2016 in the amount of \$8.56 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2015 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 Armando Valles showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2015 taxes and the tax refund in the amount of \$8.56 is approved.

ADOPTED this _____ day of _____, 2020.

CITY OF EL PASO:

Dee Margo
Mayor

ATTEST:

Laura D. Prine
City Clerk

APPROVED AS TO FORM:

Sol M. Cortez

Sol M. Cortez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:

Maria O. Pasillas

Maria O. Pasillas, RTA
Tax Assessor/Collector



CITY TAX OFFICE

JUL 29 2020

MARIA O. PASILLAS, RTA
CITY OF EL PASO TAX ASSESSOR COLLECTOR
221 N. KANSAS, STE 300
EL PASO, TX 79901

PH: (915) 212-0106 FAX: (915) 212-0107 www.elpasotexas.gov/tax-office

MONTENEGRO EVANGELINA
PO BOX 467
CLINT, TX 79836-0467

OP ✓
+ 3 yrs

Geo No. H011-000-0120-0202	Prop ID 76946
Legal Description of the Property 12 HACIENDAS DEL VALLE #1 MOBILE HOME ONLY ON LOT 2 1975 BROOKCLIFF 14X70 SERIAL # 7014B224	
321 VALLE LINDO DR	
OWNER: MONTENEGRO EVANGELINA	

2015 OVERAGE AMOUNT \$39.17

4: CITY OF SOCORRO, 6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 9: SOCORRO ISD, 25: LWR VALLEY WTR DISTRICT, 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:			
	Address:			
	City, State, Zip:			
Daytime Phone No.:		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
		69486269743	4-19-16	48.29
	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 type="checkbox"/> I overpaid this account. Please refund the excess to the address listed in Step 1.			
	<input checked="" 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) Evangelina Montenegro		PRINTED NAME & DATE EVANGELINA Montenegro	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied		By: [Signature]		Date: 07/29/2020 ✓

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



Internal Audit Office

MAYOR
Dee Margo

DATE: August 4, 2020

TO: Maria O. Pasillas, Tax Assessor/Collector

CITY COUNCIL

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

District 1
Peter Svarzbein

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 2
Alexsandra Annello

The Internal Audit Office conducted a review of the Tax Overpayment Refund that exceeded a three-year period. This engagement was accepted based on the engagement’s potential to improve management of risks, add value, and/or improve the organization’s operations (IIA 2010.C1). The work performed does not constitute an engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

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

District 5
Isabel Salcido

MONTENEGRO EVANGELINA	H011-000-0120-0202	\$ 39.17
ARMANDO VALLES	S075-000-0500-11A5	\$ 8.56

District 6
Claudia L. Rodriguez

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 2 days to process an application received and send for review.

District 7
Henry Rivera

District 8
Cissy Lizairaga

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.

CITY MANAGER
Tommy Gonzalez

cc: Tomas Gonzalez, City Manager
Robert Cortinas, Deputy City Manager of Support Services & Chief Financial Officer

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





CITY TAX OFFICE
JUL 29 2020

MARIA O. PASILLAS, RTA
R COLLECTOR
300

v.elpasotexas.gov/tax-office

NIXIE 799 DE 1 0005/21/20
RETURN TO SENDER
INSUFFICIENT ADDRESS
UNABLE TO FORWARD
BC: 79901167575 *0093-00926-18-39

VALLES ARMANDO
18686 ALAMEDA AVE
TORNILLO, TX 79853

OP ✓
+3yrs

Geo No. S075-000-0500-11A5	Prop ID 26552
Legal Description of the Property 50 SAN ELIZARIO 11-A-1 (0.0464 AC) & 11-D-1 (0.0324 AC) & 11-C-2 (0.1442) (0.2230 AC)	
18686 ALAMEDA AVE	
OWNER: VALLES ARMANDO	

2015 OVERAGE AMOUNT \$8.56 ✓

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 20: TORNILLO ISD, 27: EMERG. SERVICES DIST. #2, 30: TORNILLO WATER DISTRICT

Dear Taxpayer:

Our records indicate that an overpayment exists on the property tax account listed above as of the date of this letter. If you paid the taxes on this account and believe you are entitled to a refund, please complete the application below, sign it, and return it to our office. If the taxes were paid by your mortgage/title company or any other party, you must obtain a written letter of release in order for the refund to be issued in your name. If you did not make the payment(s) on this account, please forward this letter to the person who paid these taxes. You may also request the transfer of this overpayment to other tax accounts and/or tax years in the space provided or by attaching an additional sheet if necessary. Your application for refund must be submitted within three years from the date of the overpayment, or you waive the right to the refund (Sec. 31.11c). Governing body approval is required for refunds in excess of \$2500.

APPLICATION FOR PROPERTY TAX REFUND: This application must be completed, signed, and submitted with supporting documentation to be valid.

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: <u>Armando Valles</u>			
	Address: <u>18686 TX-20(Alameda) P.O. Box 135 ✓</u>			
	City, State, Zip: <u>Tornillo, TX. 79853</u>			
	Daytime Phone No.:		E-Mail Address:	
Step 2. Provide payment information. Please attach copy of cancelled check, original receipt, online payment confirmation or bank/credit card statement.	Payment made by:	Check No.	Date Paid	Amount Paid
		<u>1023</u>	<u>2/29/16</u>	<u>\$237.33</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 type="checkbox"/> I overpaid this account. Please refund the excess to the address listed in Step 1.			
	<input checked="" type="checkbox"/> I want this payment applied to next year's taxes. ✓			
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	SIGNATURE OF REQUESTOR (REQUIRED)		PRINTED NAME & DATE	
<u>[Signature]</u>		<u>Armando Valles</u>		
		<u>7/7/20</u>		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied		By: <u>[Signature]</u> Date: <u>07/29/2020 ✓</u>		



Internal Audit Office

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Tommy Gonzalez

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