

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

**DEPARTMENT:** Tax Department

**AGENDA DATE:** September 17, 2019

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

**DISTRICT(S) AFFECTED:** All

**SUBJECT:**

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

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

**BACKGROUND / DISCUSSION:**

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

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

**PRIOR COUNCIL ACTION:**

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

Council has considered this previously on a routine basis.

**AMOUNT AND SOURCE OF FUNDING:**

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

N/A

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**BOARD / COMMISSION ACTION:**

Enter appropriate comments or N/A

N/A

\*\*\*\*\*REQUIRED AUTHORIZATION\*\*\*\*\*

**DEPARTMENT HEAD:**



(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 17, 2019

1. Chin Hong-Bin, in the amount of \$10.54, made an overpayment on June 25, 2015 of 2014 taxes.  
(Geo. #M83106143100190)
2. Mills Escrow Company, in the amount of \$45.00, made an overpayment on December 22, 2015 of 2015 taxes.  
(Geo. #H79301700700130)
3. Mills Escrow Company, in the amount of \$42.78, made an overpayment on December 31, 2014 of 2014 taxes.  
(Geo. #H77909078100010)
4. Amrock/Title Source, in the amount of \$220.31, made an overpayment on January 28, 2015 of 2014 taxes.  
(Geo. #T28799908905325)

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Laura D. Prine  
City Clerk



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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, Chin Hong-Bin ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on June 25, 2015 in the amount of \$10.54 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 Chin Hong-Bin 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 \$10.54 is approved.

**ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.**

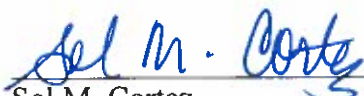
**CITY OF EL PASO**

\_\_\_\_\_  
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

JUL 22 2019

CHIN HONG-BIN  
902 W WHITE ST  
CHAMPAIGN, IL 61821-3316

OP  
+ 3 yrs

Geo No. M831-061-4310-0190	Prop ID 160892
Legal Description of the Property 431 MOUNTAIN SHADOW ESTATES #61 19 TO 21 ( 37886.70 SQ FT)	
SHREVEPORT CIR	
OWNER: CHIN HONG-BIN	

2014 OVERAGE AMOUNT \$10.54

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 14: HORIZON  
REGIONAL MUD, 15: EMERG SERVICES DIST #1

Dear Taxpayer:

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

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

Step 1. Identify the refund recipient. Show information for whom ever 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
		70-282/711	6/25/15	\$57.05
	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 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	
E.M. 7/24/19		Gong yok Tsun Chin		7/24/19
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied		By: <i>gmc</i>		Date: 7/16/19



**Mayor**  
Dee Margo

**City Council**

*District 1*  
Peter Svarzbein

*District 2*  
Alexandra Anello

*District 3*  
Cassandra Hernandez

*District 4*  
Dr. Sam Morgan

*District 5*  
Isabel Salcido

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

## Internal Audit Office

**DATE:** July 29, 2019

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

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

CHIN HONG-BIN	M831-061-4310-0190	\$ 10.54
SIERRA TITTLE COMPANY INC	G569-999-1240-1700	\$ 2,027.29

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 2 to 4 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.

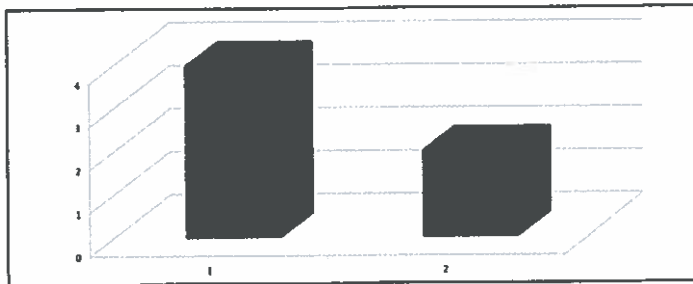
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderón – Chief Internal Auditor  
City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 07/22/2019 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 Asked to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	CHIN HONG-BIN	N831-061-4310-0190	\$10.54	7/22/2019	7/22/2019	7/24/2019	7/26/2019	4	7/29/2019	
2	SIERRA TITLE COMPANY INC	G369-999-1240-1700	\$2,027.29	7/15/2019	7/24/2019	7/24/2019	7/26/2019	2	7/29/2019	
			<u>\$2,037.83</u>							



Legend  
31-18 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, Mills Escrow Company ("Taxpayer") has applied for a refund with the tax assessor for their 2015 property taxes that were overpaid on December 22, 2015 in the amount of \$45.00 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 Mills Escrow Company 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 \$45.00 is approved.

**ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.**

**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

AUG 02 2019

MILLS ESCROW CO  
PO BOX 371803  
EL PASO, TX 79937

OP  
+3yrs

Geo No. H793-017-0070-0130	Prop ID 63685
Legal Description of the Property 7 HORIZON VIEW ESTATES #17 LOT 13 (10000.00 SQ FT)	
612 LATA PL 79928	
OWNER: SILVA JUAN & AMELIA	

2015 OVERAGE AMOUNT \$45.00

6. COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 14: HORIZON REGIONAL MUD, 15: EMERG. SERVICES DIST #1

Dear Taxpayer:

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

APPLICATION FOR PROPERTY TAX REFUND:

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

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Where should the refund be paid to:			
	Name: <u>Mills Escrow</u>			
	Address: <u>906 N. Mesa Ste 101</u>			
	City, State, Zip: <u>El Paso TX 79902</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) 771-8006</u>		E-Mail Address:	
	Payment made by	Check No.	Date Paid	Amount Paid
	<u>Mills Escrow</u>	<u>62833</u>	<u>12/22/15</u>	<u>\$76,500.51</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.			
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>[Signature]</u>		<u>Ruby Martinez 08-02-19</u>	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>[Signature]</u> Date: <u>08/02/19</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*  
Isabel Salcido

*District 6*  
Claudia Ordaz Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraga

**City Manager**  
Tommy Gonzalez

## Internal Audit Office

**DATE:** August 12, 2019

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

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

AMROCK TITLE SOURCE	T287-999-0890-5325	\$ 220.31
MILLS ESCROW	H793-017-0070-0130	\$ 45.00
MILLS ESCROW	H779-090-7810-0010	\$ 42.78

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 1 to 7 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.

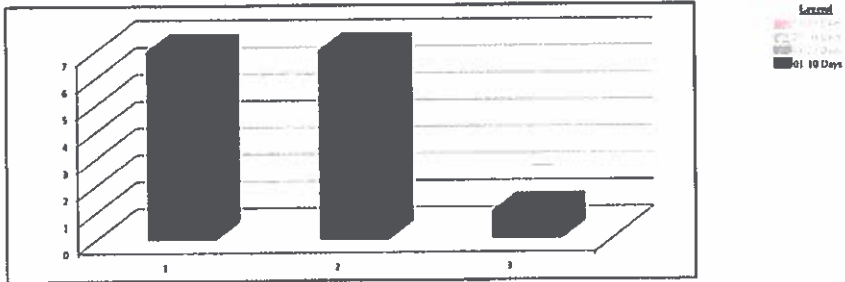
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderón – Chief Internal Auditor  
City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 08/05/2019 Reviews- Over Three Years

#	Refund To	P.I.D. Number	Amount of Refund	Date Application was Received	Date of Proof of Payment was Received by the Tax Office	Date Application was Approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Total Days from Payment to Date Asked by the Refundee	Date Internal Audit Reviewed Application	Comments
1	MILLS ESCROW	1179-090-7810-0010	\$42.78	8/2/2019	8/2/2019	8/6/2019	8/9/2019	7	8/12/2019	
2	MILLS ESCROW	1179-017-0070-0130	\$45.00	8/2/2019	8/2/2019	8/6/2019	8/9/2019	7	8/12/2019	
3	AMROCK TITLE SOURCE	F187-999-0896-5125	\$230.31	8/6/2019	8/6/2019	8/8/2019	8/9/2019	1	8/12/2019	
			<u>\$308.09</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, Mills Escrow Company("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on December 31, 2014 in the amount of \$42.78 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 Mills Escrow Company 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 \$42.78 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2019.


**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

AUG 02 2019

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

MILLS ESCROW COMPANY  
PO BOX 371805  
EL PASO, TX 79937-1805

Geo No. H779-090-7810-0010	Prop ID 326594
Legal Description of the Property 781 HORIZON CITY #90 LOT 1 (21694.00 SQ FT)	
15060 BALLSTON AVE	
OWNER: RAMIREZ CARLOS A E	

2014 OVERAGE AMOUNT \$42.78

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 14: HORIZON REGIONAL MUD, 15: EMERG SERVICES DIST #1

## Dear Taxpayer:

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

## APPLICATION FOR PROPERTY TAX REFUND:

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

<b>Step 1. Identify the refund recipient.</b> Show information for whomever will be receiving the refund.	Who should the refund be issued to:		
	Name: <u>MILLS ESCROW</u>		
	Address: <u>906 N. MESA STE 101</u>		
	City, State, Zip: <u>EL PASO, TX 79902</u>		
	Daytime Phone No.: <u>(915) 771-8001</u>	E-Mail Address:	
<b>Step 2. Provide payment information.</b> Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.	Payment made by	Check No.	Date Paid
	<u>MILLS ESCROW</u>	<u>61500</u>	<u>12-31-14</u>
			<u>76,619.04</u>
	TOTAL AMOUNT PAID (sum of the above amounts)		
<b>Step 3. Provide reason for this refund.</b> 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):		
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	SIGNATURE OF REQUESTOR (REQUIRED)		PRINTED NAME & DATE
	<u>[Signature]</u>		<u>Ruby Martinez 08-02-19</u>
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	By: <u>[Signature]</u> Date: <u>08/02/19</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*  
Isabel Salcido

*District 6*  
Claudia Ordez Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraaga

**City Manager**  
Tommy Gonzalez

## Internal Audit Office

**DATE:** August 12, 2019

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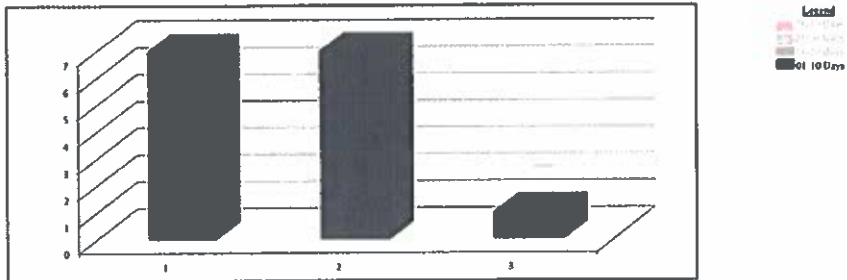
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderón – Chief Internal Auditor  
City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 6/8/2019 Reviews- Over Three Years

#	Refund To	P.E. 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 Asked to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	MILLS ESCROW	11779-090-7810-0010	\$42.78	8/2/2019	8/2/2019	8/6/2019	8/9/2019	7	8/12/2019	
2	MILLS ESCROW	11793-017-0070-0130	\$45.00	8/2/2019	8/2/2019	8/6/2019	8/9/2019	7	8/12/2019	
3	AMROCK TITLE SOURCE	7287-999-0890-5325	\$220.31	8/8/2019	8/8/2019	8/8/2019	8/9/2019	1	8/12/2019	
			<u>\$308.09</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, Amrock/Title Source ("Taxpayer") has applied for a refund with the tax assessor for their 2014 property taxes that were overpaid on January 28, 2015 in the amount of \$220.31 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 Amrock/Title Source 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 \$220.31 is approved.

**ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.**

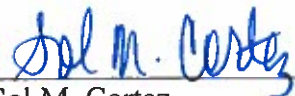
**CITY OF EL PASO**

\_\_\_\_\_  
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**  
AUG 08 2019

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

TSI TITLE CO OF TEXAS  
2800 SHORELINE DR STE160  
DENTON, TX 76210

OP  
+3 yrs

Geo No. T287-999-0890-5325	Prop ID 409122
Legal Description of the Property 89 TIERRA DEL ESTE #18 LOT 71 (4993.80 SQ FT)  3909 TIERRA ZAFIRO DR  OWNER: RODRIGUEZ EDWARD S	

2014 OVERAGE AMOUNT \$220.31

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

Dear Taxpayer:

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

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

<b>Step 1. Identify the refund recipient.</b> Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: <u>Amrock / Title Source</u>			
	Address: <u>9800 Hillwood Parkway, Ste 150</u>			
	City, State, Zip: <u>Fort Worth TX 76177</u>			
	Daytime Phone No.:		E-Mail Address:	
<b>Step 2. Provide payment information.</b> 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>Title Source</u>	<u>ck 215329</u>	<u>1/28/15</u>	<u>2,423.38</u>
	<b>TOTAL AMOUNT PAID (sum of the above amounts)</b>			
<b>Step 3. Provide reason for this refund.</b> 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.			
<b>Step 4. Sign the form.</b> 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>[Signature]</u>		<u>Cheyenne Dennis</u> <u>8/5/19</u>		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>[Signature]</u> Date: <u>08/08/19</u>				



## 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*  
Isabel Salcido

*District 6*  
Claudia Ordez Perez

*District 7*  
Henry Rivera

*District 8*  
Cissy Lizarraaga

**City Manager**  
Tommy Gonzalez

**DATE:** August 12, 2019

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

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

AMROCK TITLE SOURCE	T287-999-0890-5325	\$ 220.31
MILLS ESCROW	H793-017-0070-0130	\$ 45.00
MILLS ESCROW	H779-090-7810-0010	\$ 42.78

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 1 to 7 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.

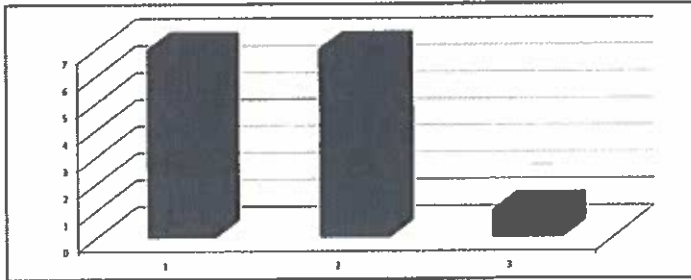
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Chief Financial Officer

Edmundo S. Calderón – Chief Internal Auditor  
City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 08/05/2019 Reviews- Over Three Years

	Refund To	P.I.E. Number	Amount of Refund	Date Application was Received	Date of Proof of Payment was Received in the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Totals Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	MILLS ESCROW	16779-090-7810-0010	\$42.78	8/1/2019	8/2/2019	8/6/2019	8/9/2019	7	8/12/2019	
2	MILLS ESCROW	16791-817-0070-0130	\$45.00	8/2/2019	8/2/2019	8/6/2019	8/9/2019	7	8/12/2019	
3	AMROCK TITLE SOURCE	17187-999-0890-5123	\$220.31	8/8/2019	8/8/2019	8/8/2019	8/9/2019	1	8/12/2019	
			<u>\$308.09</u>							



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