

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

DEPARTMENT: Tax Department

AGENDA DATE: October 6, 2015

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

DISTRICT(S) AFFECTED: All

SUBJECT:

Discussion and action on a Resolution that the City finds that Ferdinand Brislawn showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2011 property taxes and the tax refund in the amount of \$2,333.21 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on January 26, 2012. The Property Tax Code states that the Tax Collector may issue a refund "within 3 years of the date of the payment" but that "the governing body of the taxing unit may extend the deadline for a single period not to exceed 2 years on a showing of good cause by the taxpayer.

PRIOR COUNCIL ACTION:

February 9, 2015

AMOUNT AND SOURCE OF FUNDING:

N/A

BOARD / COMMISSION ACTION:

Enter appropriate comments or N/A

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

DEPARTMENT HEAD:

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

Information copy to appropriate Deputy City Manager

RESOLUTION

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

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

WHEREAS, taxpayer, Ferdinand L. Brislawn ("Taxpayer") has applied for a refund with the tax assessor for their 2011 property taxes that were overpaid on January 26, 2012 in the amount of \$2,333.21 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 Ferdinand L. Brislawn 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 \$2,333.21 is approved.

ADOPTED this _____ day of _____, 2015.

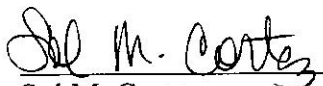
CITY OF EL PASO

Oscar Leaser
Mayor

ATTEST:

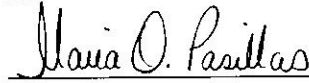
Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Assistant City Attorney

APPROVED S TO CONTENT:



Maria O. Pasillas
Tax Assessor/Collector



DAVID CHILDS, PH.D.
El Paso Tax Assessor-Collector
PO BOX 2992
EL PASO, TEXAS 79999-2992

CITY TAX OFFICE
JUL 06 2015

Phone No.:
Fax No.: 915 212-0107

Print Date: 06/17/2015

BRISLAWN FERDINAND L (TR)
QUINTIN ROBERT V
8 FAIRVIEW AVE
PIEDMONT, CA 94610-1016

Account Number X175-000-0000-0002	206003
Legal Description of the Property ALEJO DELGADO SURV 175 ABST 2792 TR 2 (3.798 ACRES) 7850 DONIPHAN DR OWNER: BRISLAWN FERDINAND L (TR)	

2011 OVERAGE AMOUNT \$2,333.21

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 18: CANUTILLO ISD, 27: EMERG. SERVICES DIST. #2, 38: VILLAGE OF VINTON

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

2399 4521

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: FERDINAND L. BRISLAWN			
	Address: 8 FAIRVIEW AVE.			
	City, State, Zip: PIEDMONT, Calif 94610			
Step 2. Provide payment information. Please attach copies of cancelled checks or original receipts for all cash payments you made.	Daytime Phone No.:		E-Mail Address:	
	Payment made by:	Check No.	Date Paid	Amount Paid
	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.		
		This payment should have been applied to other tax account(s) and/or year(s) (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)		DATE	
	Ferdinand L Brislawn		June 26, 2015	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>Wanda McJannet</u> Date: <u>8/11/15</u>				

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



INTERNAL AUDIT OFFICE

Mayor
Oscar Leeser

DATE: September 14, 2015

TO: Maria O. Pasillas, Tax Assessor Collector

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

City Council

SUBJECT: Review of Tax Refund Overpayments that Exceed Three Years

District 1
Peter Svarzbein

At the request of the Consolidated Tax Office the following overpayment applications that exceed the three year period for refund was reviewed:

District 2
Larry Romero

Brislawn Ferdinand X175-000-0000-0002 \$ 2,333.21

District 3
Emma Acosta

The Internal Audit Office reviewed the refund application copy of cancelled check or proof of payment. Attached is our review listing of days from the date the application was received by the Tax Office to the date the Tax Office sent to the Internal Audit Office for review.

District 4
Carl L. Robinson

The Internal Audit office would like to highlight that the refund application was received by the Tax Office on July 06, 2015. The Tax Office requested for the Internal Audit Office to review this application on September 03, 2015 for approval to be sent to City Council as pursuant to Section 31.11 (c-1) of the Texas Code. The date from when the refund application was received to the date the Tax Office sent the application to the Internal Audit Office for review totals 59 days. This application will still need to be sent to City Council for approval which will then place the application well over 60 days.

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz

District 7
Lily Limón

District 8
Cortney C. Niland

					Totals
					Days from
					Date
					Application
					Received to
					Date Asked
					to be
					Reviewed
Refund to	Amount	Date Application Received by Tax Office	Date Tax Office Sent to Internal Audit for Review	Date Internal Audit Reviewed Application	
Brislawn Ferdinand	\$ 2,333.21	7/6/2015	9/3/2015	9/10/2015	59

City Manager
Tommy Gonzalez

Based on our review, this overpayment was determined to be appropriate to be sent to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Code.

cc: Tommy Gonzalez, City Manager
Mark Sutter, Interim 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"