

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

DEPARTMENT: Tax Department

AGENDA DATE: October 18, 2016

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

DISTRICT(S) AFFECTED: All

STRATEGIC GOAL: #6 Set the Standard for Sound Governance and Fiscal Management

SUBJECT:

Discussion and action on a Resolution that the City finds that Jesus Ojeda through The Villegas CPA Firm showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2012 property taxes and the tax refund in the amount of \$1,529.86 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on March 21, 2013. 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:

September 20, 2016

AMOUNT AND SOURCE OF FUNDING:

N/A

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

DEPARTMENT HEAD:

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

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, Jesus Ojeda through Sierra Title Company overpaid their 2012 property taxes on March 21, 2013 in the amount of \$1,529.86 for all taxing entities; and

WHEREAS, Jesus Ojeda through The Villegas CPA Firm has applied for a refund with the tax assessor for the 2012 property taxes that were overpaid on March 21, 2013 in the amount of \$1,529.86 for all taxing entities; and

WHEREAS, Sierra Title Company sent the City a written release in order for the refund to be issued in The Villegas CPA Firm name; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2012 taxes for a period not to exceed two years on a showing of good cause by the taxpayer; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL PASO:

THAT the City finds that The Villegas CPA Firm showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2012 taxes and the tax refund in the amount of \$1,529.86 is approved.

ADOPTED this _____ day of _____, 2016.

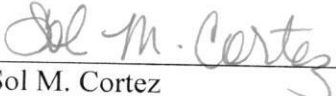
CITY OF EL PASO

Oscar Leeser
Mayor

ATTEST:

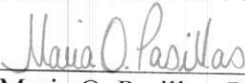
Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector

3+ O.P. ✓

THE CITY OF EL PASO
 CONSOLIDATED TAX OFFICE
 221 N. Kansas, Suite 300
 El Paso, Texas 79901
 Phone (915) 212-0106, Fax (915) 212-0108

CITY TAX OFFICE

JUN 28 2016

4805-999-0330-0801

APPLICATION FOR TAX REFUND ✓

The Consolidated Tax Office collects property taxes for all eligible property taxing entities within El Paso County.

APPLICANT MUST PROVIDE THE FOLLOWING INFORMATION:

Refund To: Jesus Ojeda 24749924 clo Villegas CPA Firm	Phone: HOME WORK 915-412-6800	Property ID# (One application per account) 352848
Address (mail refund to): 1122 Montana Suite 200 El Paso, TX 79902 ✓	Property Address: and/or Legal Description: 33 Ysleta TR 8-A	

Tax year requested:	Date payment made:	Check No. & Date, if known:	Amount of taxes paid:	Amount of refund requested:
1. 2012 ✓	03/21/13	7-35509 3-2013	\$ 1,529.86	\$ 1,529.86 ✓
2.				
3.				
TOTAL AMOUNT (sum of the above amounts)				

(City Council approval required if over \$2,500)

REQUIRED: Copy of original receipt, front & back of negotiated check, OR bank statement showing item cleared (both the bank & taxpayer name must appear)

REASON FOR OVERPAYMENT: Over paid property taxes twice & wasn't aware till now.

"I certify that information given to obtain this refund is true and correct."

Requestor signature:	Date: _____ ✓
Printed name: Jorge Villegas	Title: Power of Attorney For Applicant

Any person knowingly submitting false entries is subject to: (1) Imprisonment of 2 to 10 years, or \$5,000 fine, or both; (2) Imprisonment up to one year, or fine not over \$2,000, or both. (Sec 37.10 Penal Code) An application for a refund must be made within 3 years after the date of the payment or the taxpayer waives the right to the refund (Sec. 31.11 (c)).

TAX OFFICE Entry: <input checked="" type="checkbox"/> REFUND APPROVED	
Tax Office Approval:	Date: 06/30/16 ✓
	Date: _____

(Placed on City Council Agenda over \$2,500)

DISAPPROVED Returned to sender See below/attached.

Required documentation (Tax Receipt, Canceled Check, Bank Statement, or Other) not submitted.

Record of overpayment not found on this property.

Property not found as identified, resubmit after correction.

Other: _____




INTERNAL AUDIT OFFICE

Mayor
Oscar Leeser

DATE: July 11, 2016

TO: Maria O. Pasillas, Tax Assessor/Collector

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

City Council

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 1
Peter Svarzbein

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

District 2
Jim Tolbert

LPL FINANCIAL ACCT# 2356-1895 H784-063-0130-0180 \$ 10.84

JESUS OJEDA Y805-999-0330-0801 \$ 1,529.86

LEAF FINANCIAL CORP 2005-999-3194-0042 \$ 329.88

District 3
Emma Acosta

MADRID ELVIRA V P277-000-0370-1800 \$ 11.13

RINCON RODOLFO & MIRNA V893-999-2390-7500 \$ 82.90

District 4
Carl L. Robinson

VANDERBILT MORTGAGE & FINANCE C847-999-0010-0802 \$ 414.02

HOPE UNLIMITED,LLC E014-999-0310-6000 \$ 385.01

TIME WARNER CABLE TEXAS LLC 0828-999-7167-0034 \$ 339.01

District 5
Dr. Michiel R. Noe

The Internal Audit Office reviewed the refund applications, copy of cancelled checks or proof of payments. Attached is a list of days from the date the completed application was received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 5 to 14 days to process the applications received and send for review.

District 6
Claudia Ordaz

District 7
Lily Limón

Based on our review, the Tax Overpayment Refunds that exceed a three year period were determined to be appropriate to be sent to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Code.

District 8
Cortney C. Niland

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

City Manager
Tommy Gonzalez

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

"Delivering Outstanding Services"