

**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 Roma Homes, Inc. through Sierra Title fka Lawyers Title of El Paso 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 \$31.09 is approved.

**BACKGROUND / DISCUSSION:**

A citizen has applied for a tax refund due to overpayment on January 31, 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:**

September 20, 2016

**AMOUNT AND SOURCE OF FUNDING:**

N/A

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

**DEPARTMENT HEAD:**

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(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, Roma Homes, Inc. through Sierra Title fka Lawyers Title of El Paso ("Taxpayer") has applied for a refund with the tax assessor for their 2011 property taxes that were overpaid on January 31, 2012 in the amount of \$31.09 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 Roma Homes, Inc. through Sierra Title fka Lawyers Title of El Paso 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 \$31.09 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*  
\_\_\_\_\_  
Sol M. Cortez  
Assistant City Attorney

APPROVED AS TO CONTENT:

*Maria O. Pasillas*  
\_\_\_\_\_  
Maria O. Pasillas, RTA  
Tax Assessor/Collector



CITY TAX

JUL 20 2016

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

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AB

LAWYERS TITLE INSURANCE CORPORATION  
780 N. RESLER, SUITE B  
EL PASO, TX 79912

O.P. ✓

Geo No. S138-999-0210-1900	Prop ID 613831
<b>Legal Description of the Property</b>	
BLK 21 SANDSTONE RANCH ESTATES #5 AMENDING LOT 19	
5421 ROBERTO AVALOS CT 79934	
OWNER: WILLIAMS KIMBERLY L	

2011 OVERAGE AMOUNT \$31.09 ✓

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.

24803985

APPLICATION FOR PROPERTY TAX REFUND

<b>Step 1. Identify the refund recipient.</b> Show information for whomever will be receiving the refund.	<b>Who should the refund be issued to:</b>			
	Name: ROMA HOMES, INC. ✓			
	Address: 5870 DRIX #A (ONIX)			
	City, State, Zip: EL PASO, TEXAS 79912			
Daytime Phone No.: 915-534-8218		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.	<b>Payment made by:</b>	<b>Check No.</b>	<b>Date Paid</b>	<b>Amount Paid</b>
	LAWYERS TITLE CO EL PASO	100227	1/31/2012	475.33
	<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.	<b>Please check one of the following:</b>			
	<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):				
<b>Step 4. Sign the form.</b> 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]		FNTG ACCOUNTING Sandra B Alvarado ✓		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied		By: [Signature] Date: 08/15/16 ✓		

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

v52.1.4

RWD P.O.P ON

CITY TAX OFFICE

AUG 11 2016

Print Date: 06/15/2016



**INTERNAL AUDIT OFFICE**

**Mayor**  
Oscar Leeser

**City Council**

*District 1*  
Peter Svarzbein

*District 2*  
Jim Tolbert

*District 3*  
Emma Acosta

*District 4*  
Carl L. Robinson

*District 5*  
Dr. Michiel R. Noe

*District 6*  
Claudia Ordaz

*District 7*  
Lily Limón

*District 8*  
Cortney C. Niland

**City Manager**  
Tommy Gonzalez

**DATE:** September 15, 2016  
**TO:** Maria O. Pasillas, Tax Assessor/Collector  
**FROM:** Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor *ES*  
**SUBJECT:** Review of Tax Overpayment Refunds that Exceed Three Years

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

DAVID AND SHELLY MANSFIELD	U819-999-008C-0620	\$ 32.58
PATRICK AND PATRICIA GRAHAM	T123-999-0010-0600	\$ 19.98
CESAR ORTEGA	F609-999-0380-0200	\$ 50.97
RAUL AND MAGNOLIA HERNANDEZ	S884-999-0010-8900	\$ 49.26
ANITA PALLADINO	M851-999-0530-7500	\$ 70.01
ANTONIO DE LA ROSA AND NADA DE LA ROSA	L211-999-0010-1000	\$ 55.83
ARMANDO RUBIO	W813-999-0220-0100	\$ 258.24
ROMA HOMES INC.	S138-999-0210-1900	\$ 31.09
CAROL B. CANTRELL REVOCABLE LIVING	C518-999-0710-3300	\$ 3,784.80
DULCE M. MONTANO	R579-999-0020-1400	\$ 56.61
LONE STAR TITLE	E750-999-0010-0400	\$ 27.00
LONE STAR TITLE	D761-999-0010-5200	\$ 8.64
MICHAEL CHUNAY	F607-999-0970-7100	\$ 1,936.10
CHASE	M815-999-0010-1900	\$ 212.41
CHASE	L356-999-0010-3100	\$ 25.47
CHASE	R576-999-0187-2100	\$ 715.11
CHASE	R220-000-0030-1800	\$ 218.30
LONE STAR TITLE	R220-000-0250-0500	\$ 265.62
LONE STAR TITLE	E750-999-0030-0200	\$ 26.37
LONE STAR TITLE	T266-999-0000-6000	\$ 372.87
LONE STAR TITLE	S533-000-0060-09A1	\$ 176.01
LONE STAR TITLE	V088-999-0030-2100	\$ 290.00
LONE STAR TITLE	T287-999-1420-3600	\$ 19.71

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 15 to 28 days to process the applications received and send for review.

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.

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

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

*"Delivering Outstanding Services"*