

**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 Cesar Ortega 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 2012 property taxes and the tax refund in the amount of \$50.97 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on March 31, 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, Cesar Ortega through Sierra Title fka Lawyers Title of El Paso ("Taxpayer") has applied for a refund with the tax assessor for their 2012 property taxes that were overpaid on March 31, 2013 in the amount of \$50.97 for all taxing entities; 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 Cesar Ortega 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 2012 taxes and the tax refund in the amount of \$50.97 is approved.

ADOPTED this _____ day of _____, 2016.

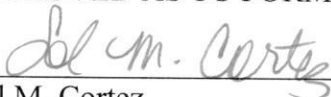
CITY OF EL PASO

Oscar Leeser
Mayor

ATTEST:

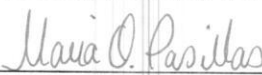
Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:



Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector



CITY TAX OFFICE

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

GET 1124002041

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

O.P.

Geo No. F609-999-0380-0200	Prop ID 208586
Legal Description of the Property 38 FRANKLIN HILLS #9 LOT 2 (6488.00 SQ FT) 1457 FRANKLIN DELL ST	
OWNER: AGULLO FRANCISCO J	

2012 OVERAGE AMOUNT \$50.97 ✓

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.

24804226

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: CESAR ORTEGA ✓

Address: 6101 GATEWAY BLVD ✓

City, State, Zip: EL PASO, TX 79934

Daytime Phone No.: _____ E-Mail Address: Cesar.ortega@hotma.com

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
<u>LAWYERS TITLE OF EL PASO</u>	<u>1144424</u>	<u>3/26/13</u>	<u>\$2,829.17</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:

I paid this account in error and I am entitled to the refund.

I overpaid this account. Please refund the excess to the address listed in Step 1. ✓

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):

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): [Signature]

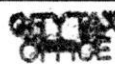
PRINTED NAME & DATE: Sunday B. Alvarez 6/29/16 ✓

TAX OFFICE USE ONLY: Approved Denied By: [Signature] Date: 08/18/16 ✓

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

v52.1.4

RCWD P.O.P ON



AUG 11 2016

[Signature] 8-23/16

Print Date: 06/15/2016



INTERNAL AUDIT OFFICE

Mayor
Oscar Leaser

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 *EC*
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"