

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

DEPARTMENT: Tax Department

AGENDA DATE: October 27, 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 SCG Capital Corporation 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 \$8,073.55 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, SCG Capital Corporation ("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 \$8,073.55 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 SCG Capital Corporation 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 \$8,073.55 is approved.

ADOPTED this _____ day of _____, 2015.

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
Tax Assessor/Collector



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

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

Print Date: 06/09/2015

SCG CAPITAL CORPORATION
74 W PARK PL
STAMFORD, CT 06901-2209

RECEIVED
JUN 22 2015

Account Number 0964-999-1111-1134	605489
Legal Description of the Property LEASED MACH IN TDC 34 TO US ONCOLOGY @ 901 GRANDVIEW	
MISC FILE NO. 34	
OWNER: SCG CAPITAL CORPORATION	

2011 OVERAGE AMOUNT \$8,073.55

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.

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: SCG CAPITAL CORP			
	Address: 74 WEST PARK PLACE			
	City, State, Zip: STAMFORD, CT 06901			
Step 2. Provide payment information. Please attach copies of cancelled checks or original receipts for all cash payments you made.	Daytime Phone No.: 203-324-9495		E-Mail Address: KWALSH@SCGLEASE.COM	
	Payment made by:	Check No.	Date Paid	Amount Paid
	SCG CAPITAL CORP	5142	1/10/12	\$ 8073.55
	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 checked="" type="checkbox"/> I overpaid this account. Please refund the excess to the address listed in Step 1.			
	<input type="checkbox"/> 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	
[Signature]		6/17/15		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: [Signature] Date: 9/18/15				

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

RECEIVED P.O.D. AND 9/18/2015



INTERNAL AUDIT OFFICE

Mayor
Oscar Leaser

DATE: October 5, 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 application that exceed the three year period for refund was reviewed:

District 2
Larry Romero

SCG Capital Corporation 0964-999-1111-1134 \$ 8,073.55

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 Tax Office took 46 days to send the Tax Refund Application to the Internal Audit Office for review once the proof of payment was received. The Tax Refund Application was received by the Tax Office on June 22, 2015. The proof of payment was received by the Tax Office on August 13, 2015. The Tax Refund Application was sent to the Internal Audit Office for review on September 28, 2015.

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordaz

As required by the City of El Paso's Strategic Goal 6.11 which states: "*Provide efficient and effective services to taxpayers*". We are extremely concerned with the number of days it is taking to get the application to the Internal Audit Office for review. Forty-six (46) days is an excessive number of days to forward a Tax Refund Application to the Internal Audit Office. It is a burden to the Taxpayer in obtaining their refunds.

District 7
Lily Limón

District 8
Cortney C. Niland

City Manager
Tommy Gonzalez

Refund to	Amount	Date Application Received by Tax Office	Date Proof of Payment was Received by Tax Office	Date Tax Office Sent to Internal Audit for Review	Date Internal Audit Reviewed Application	Totals
						Days from Date Application Received to Date Asked to be Reviewed
SCG Capital Corporation	\$ 8,703.55	6/22/2015	8/13/2015	9/28/2015	9/30/2015	46

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: Financial and Audit Oversight Committee (FAOC)
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"