

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

**DEPARTMENT:** Tax Department

**AGENDA DATE:** October 28, 2014

**CONTACT PERSON NAME AND PHONE NUMBER:** David Childs, Ph.D.; Tax Assessor Collector, 212-1736

**DISTRICT(S) AFFECTED:** All

**SUBJECT:**

Discussion and action on a Resolution that the City finds that L&L Used Cars showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2010 dealer motor vehicle inventory taxes and the tax refund in the amount of \$90.96 is approved.

**BACKGROUND / DISCUSSION:**

A citizen has applied for a tax refund due to overpayment on October 25, 2010. 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 9, 2014

**AMOUNT AND SOURCE OF FUNDING:**

N/A

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**BOARD / COMMISSION ACTION:**

Enter appropriate comments or N/A

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\*\*\*\*\*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, L&L Used Cars (“Taxpayer”) has applied for a refund with the tax assessor for their 2010 dealer motor vehicle inventory taxes that were overpaid on October 25, 2010 in the amount of \$90.96 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2010 dealer motor vehicle inventory 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 L&L Used Cars showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2010 dealer motor vehicle inventory taxes and the tax refund in the amount of \$90.96 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

**CITY OF EL PASO**

\_\_\_\_\_  
Oscar Leeser  
Mayor

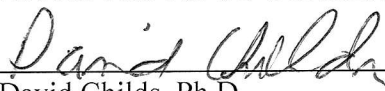
ATTEST:

\_\_\_\_\_  
Richarda Duffy Momsen  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Sol M. Cortez  
Assistant City Attorney

APPROVED AS TO CONTENT:

  
\_\_\_\_\_  
David Childs, Ph.D.  
City Tax Assessor/Collector

DAVID CHILDS, PH.D.  
 CITY TAX ASSESSOR-COLLECTOR  
 221 N. KANSAS, STE. 300  
 EL PASO, TX 79901  
 PHONE NO.: (915) 541-4054  
 FAX NO.: (915) 541-4603  
 www.cltaxotexas.gov



CITY TAX OFFICE

JUN 23 2014

VICTOR A. FLORES  
 COUNTY TAX ASSESSOR-COLLECTOR

EL PASO CONSOLIDATED TAX OFFICE

Print Date: 02/27/2013

L & L USED CARS  
 % LEON EKERY  
 10880 DYER ST  
 EL PASO, TX 79934-2915

Account Number 1994-999-3923-0042
Legal Description of the Property DEALER'S MOTOR VEH INV 10880 DYER ST
OWNER: L & L USED CARS

104.76  
 90.96

1: CITY OF EL PASO, 5: YSLETA ISD, 6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO  
 2012 OVERAGE AMOUNT ~~\$104.76~~ 195.72  
 2010

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: L & L USED CARS			
Step 2. Provide payment information. Please attach copies of cancelled checks or original receipts for all cash payments you made.	Address: 10880 DYER ST.			
	City, State, Zip: EL PASO TX. 79934			
	Daytime Phone No.: 915-821-1300		E-Mail Address: N/A	
	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 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	
TAX OFFICE USE ONLY: <input type="checkbox"/> Approved <input type="checkbox"/> Denied		By: _____ Date: 6-17-14		



## INTERNAL AUDIT OFFICE

**Mayor**  
Oscar Leeser

**DATE:** September 24, 2014  
**TO:** David W. Childs, Ph.D., Tax Assessor and Collector  
**FROM:** Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor   
**SUBJECT:** Review of Tax Refunds Overpayments that Exceed Three Years

**City Council**

*District 1*  
Ann Morgan Lilly

*District 2*  
Larry Romero

*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

At the request of the Consolidated Tax Office the following Motor Vehicle Inventory Tax overpayments that exceed the three year period for refund were reviewed:

- L & L Used Cars \$90.96
- Omar Almela \$1,382.91

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments.

Based on our review, both tax refunds 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, Interim Chief Financial Officer

Internal Audit Office

City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

**EL PASO. IT'S ALL GOOD.**

*Dedicated to Outstanding Customer Service for a Better Community*