

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

DEPARTMENT: Tax Department

AGENDA DATE: November 24, 2020

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

DISTRICT(S) AFFECTED: All

SUBJECT:

APPROVE a resolution / ordinance / lease to do what? **OR AUTHORIZE** the City Manager to do what? Be descriptive of what we want Council to approve. Include \$ amount if applicable.

Approve property tax overpayment refunds, exceeding statutory three (3) year limit.

BACKGROUND / DISCUSSION:

Discussion of the what, why, where, when, and how to enable Council to have reasonably complete description of the contemplated action. This should include attachment of bid tabulation, or ordinance or resolution if appropriate. What are the benefits to the City of this action? What are the citizen concerns?

The Property Tax Code Section 31.11 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:

Has the Council previously considered this item or a closely related one?

Council has considered this previously on a routine basis.

AMOUNT AND SOURCE OF FUNDING:

How will this item be funded? Has the item been budgeted? If so, identify funding source by account numbers and description of account. Does it require a budget transfer?

N/A

BOARD / COMMISSION ACTION:

Enter appropriate comments or N/A

N/A

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

DEPARTMENT HEAD:

Sheryl R. Mack for Maria O. Pasillas

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

Information copy to appropriate Deputy City Manager

TAX REFUNDS OVER THREE (3) YEARS

November 24, 2020

1. Compass Group USA, Inc., in the amount of \$3,521.55, made an overpayment on December 23, 2015 of 2015 taxes.
(Geo. #1337-999-1252-6034)

Laura D. Prine
City Clerk

Sheryl R. Mack for Maria O. Pasillas
Maria O. Pasillas, RTA
Tax Assessor Collector

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, Compass Group USA, Inc. through Compass Group Support Services ("Taxpayer") has applied for a refund with the tax assessor for their 2015 property taxes that were overpaid on December 23, 2015 in the amount of \$3,521.55 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2014 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 Compass Group USA, Inc. through Compass Group Support Services showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2015 taxes and the tax refund in the amount of \$3,521.55 is approved.

ADOPTED this _____ day of _____, 2020.

CITY OF EL PASO:

Dee Margo
Mayor

ATTEST:

Laura D. Prine
City Clerk

APPROVED AS TO FORM:

Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:

Sheryl L. Mack for Maria O. Pasillas
Maria O. Pasillas, RTA
Tax Assessor/Collector

TAX OFFICE
RECEIVED

NOV 03 2020

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

COMPASS GROUP SUPPORT SERVICES
1500 LIBERTY DRIVE
SUITE 210
WAYNE, PA 19087

Geo No. 1337-999-1252-6034	Prop ID 641330
Legal Description of the Property FURN MACH INV VEH 3105 SUN BOWL DR	
OWNER: SSC SERVICE SOLUTIONS	

2015 OVERAGE AMOUNT \$3,521.55

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:

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

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: <u>Compass Group USA, Inc.</u>			
	Address: <u>Attn: Penny Rowell 2402 Yorkmont Road</u>			
	City, State, Zip: <u>Charlotte, NC 28217</u>			
Daytime Phone No.: <u>704-328-4080</u>		E-Mail Address: <u>Proptax@Compass-usa.com</u>		
Step 2. Provide payment information. Please attach copy of cancelled check, original receipt, online payment confirmation or bank/credit card statement.	Payment made by:	Check No.	Date Paid	Amount Paid
	<u>Compass Group</u>	<u>OK 7498695</u>	<u>12/23/15</u>	<u>7082.57</u>
	TOTAL AMOUNT PAID (sum of the above amounts)			
	<u>\$7,082.57</u>			
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"/> 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):				
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)		PRINTED NAME & DATE	
<u>[Signature]</u>		<u>Penny Rowell 10/21/20</u>		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>[Signature]</u> Date: <u>11/09/2020</u> ✓				

REFUND Expires 12/23/2020

Deposit Status

Notes

Go To

ANDREA
ACT80122 v1.9011/06/2020 12:18:53
ACTEP

DEPOSIT Remittance Detail

Summary Query

Summary

Deposit No.		Account No.		Remit Seq No.		Check No.		Payment Amount		Payment Agreement No.	
A12231573		133799912526034									
Check/Receipt Images	Deposit No	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer	
	B02061990	01/31/2019	40658239	72472326	CH	\$5,051.41	\$259.00	PA	133799912526034	27162655-COMPASS GR	
	A01251865	01/25/2018	37228043	10332020	CH	\$970.22	\$970.22	PA	133799912526034	SSC SERVICE SOLUTION	
*	X0207171000	01/31/2017	34819716	49736	CH	\$1,728.74	\$1,728.74	PA	133799912526034	SSC SERVICE SOLUTION	
	A12231573	12/23/2015	30408656	7498695	✓ CH	\$7,082.57	✓ \$3,521.55	LG	133799912526034	24183867-COMPASS GR	
	A12231573	12/23/2015	30408656	7498695	CH	\$7,082.57	\$3,521.02	PA	133799912526034	24183867-COMPASS GR	
	RC190612	12/23/2015	30408656	7498695	CH	\$3,521.55	\$3,521.55	TR	133799912526034	24183867-COMPASS GR	
	RC190613	12/23/2015	30408656	7498695	CH	\$3,521.55	\$3,521.55	LG	133799912526034	27441553-COMPASS GR	
	A12011573	11/30/2015	30050067	00455951	CH	\$7,028.53	\$7,028.53	PA	133799912526034	24121313-CROTHAL HEA	
*	X0121151022	01/21/2015	28080605	70150	CH	\$4,042.12	\$4,042.12	PA	133799912526034	SSC SERVICE SOLUTION	

Applied Total

\$21,111.18

+2500

+3 yrs



Internal Audit Office

MAYOR
Dee Margo

DATE: November 10, 2020

TO: Maria O. Pasillas, Tax Assessor/Collector

CITY COUNCIL

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

District 1
Peter Svarzbein

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 2
Alexsandra Anello

The Internal Audit Office conducted a review of the Tax Overpayment Refund that exceeded a three-year period. This engagement was accepted based on the engagement's potential to improve management of risks, add value, and/or improve the organization's operations (IIA 2010.C1). The work performed does not constitute an engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

District 3
Cassandra Hernandez

District 4
Dr. Sam Morgan

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

District 5
Isabel Salcido

COMPASS GROUP USA, INC.	1337-999-1252-6034	\$3,521.55
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District 6
Claudia L. Rodriguez

The Internal Audit Office reviewed the refund application, copies 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 took 1 day to process an application received and send for review.

District 7
Henry Rivera

District 8
Cissy Lizarraga

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

CITY MANAGER
Tommy Gonzalez

cc: Tomas Gonzalez, City Manager
Robert Cortinas, Deputy City Manager of Support Services & Chief Financial Officer

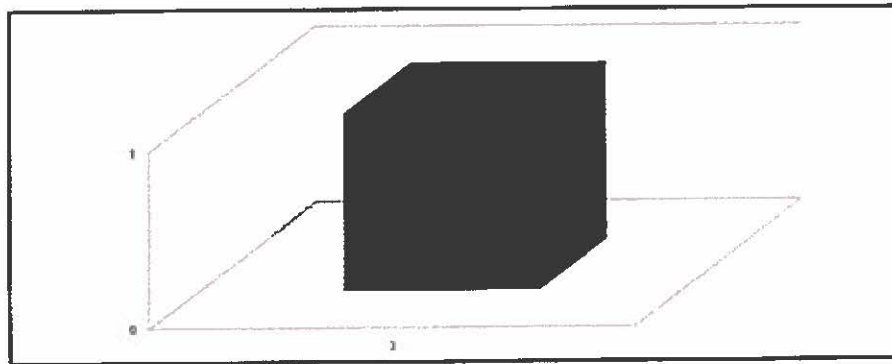
Edmundo S. Calderon, CIA, CGAP, CRMA – Chief Internal Auditor
Internal Audit Office | 218 N. Campbell | El Paso, TX 79901
O: (915) 212-0069 | Email: calderones@elpasotexas.gov



DELIVERING EXCEPTIONAL SERVICES

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 11/09/2020 Reviews- Over Three Years

#	Refund To	P.H.D. Number	Amount of Refund	Date Application was Received	Date of Proof of Payment was Received to the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Total Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Applications	Comments
1	COMPASS GROUP USA, INC.	1337-999-1252-6034	\$3,521.55	10/21/2020	11/9/2020	11/10/2020	11/10/2020	1	11/10/2020	
			<u>\$3,521.55</u>							



Legend
01 10 Days