

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

**DEPARTMENT:** Tax Department

**AGENDA DATE:** November 28, 2017

**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.

THAT the City finds that Bank of America c/o Corelogic showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2013 taxes and the tax refund in the amount of \$20.85 is approved.

**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?

A citizen has applied for a tax refund due to overpayment on November 29, 2013. 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:**



(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, Bank of America through Corelogic ("Taxpayer") has applied for a refund with the tax assessor for their 2013 property taxes that were overpaid on November 29, 2013 in the amount of \$20.85 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2013 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 Bank of America through Corelogic showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2013 taxes and the tax refund in the amount of \$20.85 is approved.

**ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2017.**


**CITY OF EL PASO**

\_\_\_\_\_  
Dee Margo  
Mayor


ATTEST:

\_\_\_\_\_  
Laura D. Prine  
Interim 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

OCT 10 2017



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

Received  
SEP 28 2017  
OS Correspondence

+3 OP

BAC TAX SERVICE CORP.  
ATTN: TAX DEPT/ MS: CA6913-LB-01  
1757 TAPO CANYON RD.  
SIMI VALLEY, CA 93063-000

Geo No. T266-999-0000-3200	Prop ID 184344
Legal Description of the Property THUNDERBIRD SUTTON PL TOWNHOMES 31 & UND 1.246% INT IN CMN AREA  350 THUNDERBIRD DR-31  OWNER: CONTRERAS NICLUS R	

2013 OVERAGE AMOUNT \$20.85

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

<b>Step 1. Identify the refund recipient.</b> Show information for whomever will be receiving the refund.	Who should the refund be issued to: Name: <u>Bank of America c/o CoreLogic</u> Address: <u>P.O. Box 9205</u> City, State, Zip: <u>Carroll, TX 75019</u> Daytime Phone No.: <u>817 349-2560</u> E-Mail Address: <u>zsabir@corelogic.com</u>			
<b>Step 2. Provide payment information.</b> Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made.	Payment made by: <u>Bank of America</u> Check No.: <u>4346705</u> Date Paid: <u>11/25/13</u> Amount Paid: <u>1,868.12</u> <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.	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):			
<b>Step 4. Sign the form.</b> Unsigned applications cannot be processed.  <u>EM</u> <u>10/12/17</u>	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): <u>[Signature]</u> PRINTED NAME & DATE: <u>10/05/17</u>			
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>[Signature]</u> Date: <u>10-11-17</u>				



**Mayor**  
**Dee Margo**

**City Council**

**District 1**  
**Peter Svarzbein**

**District 2**  
**Alexandra Anello**

**District 3**  
**Cassandra H. Brown**

**District 4**  
**Sam Morgan**

**District 5**  
**Dr. Michiel R. Noe**

**District 6**  
**Claudia Ordaz Perez**

**District 7**  
**Henry Rivera**

**District 8**  
**Cissy Lizarraga**

**City Manager**  
**Tommy Gonzalez**

## INTERNAL AUDIT OFFICE

**DATE:** October 17, 2017  
**TO:** Maria O. Pasillas, Tax Assessor/Collector  
**FROM:** Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor  
**SUBJECT:** Review of Tax Overpayment Refunds that Exceed Three Years

The Internal Audit Office conducted a review of the Tax Overpayment Refunds that exceed 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 audit conducted in accordance with Generally Accepted Government Auditing Standards (GAS 2.12). The observations and conclusions that are reported in this memorandum do not require Management responses.

The following Tax Overpayment Refunds that exceeded a three-year period were reviewed:

DAVID L NAVARRETE	S814-999-0090-0200	\$ 44.60
GLENNA R WILKERSON	Y805-999-0100-0250	\$ 1,143.67
SOUTHERN NUT TRADING CO., LTD	06CG-999-1026-7534	\$ 134.51
LEON WOODWARD	0864-999-1073-5834	\$ 88.25
LEON WOODWARD	0864-999-1073-5934	\$ 53.55
SOUTHERN NUT TRADING	1998-999-0339-0050	\$ 120.50
MARTHA L AZCONA/LEVCOMM INTERNATIONAL	1998-999-1013-0036	\$ 66.33
MARTHA L AZCONA/LEVCOMM INTERNATIONAL	1998-999-1013-0036	\$ 17.98
EMO VENTURES PROPERTIES, LLC	L681-999-0140-5100	\$ 141.29
LORENZA GUILLEN	S658-999-0070-2100	\$ 15.94
FIRSTLIGHT FCU	R457-999-0030-5300	\$ 201.39
PSRBB INDUSTRIAL GROUP INC.	0826-999-0420-0034	\$ 502.98
CONSTANTINE PIHAKIS	H784-055-0010-0110	\$ 12.69
MOISES RAMIREZ	M436-999-0210-2900	\$ 19.67
BRAHAMA TITLE & ESCROW	T527-999-0210-6900	\$ 8.72
BANK OF AMERICA C/O CORELOGIC	T266-999-0000-3200	\$ 20.85

The Internal Audit Office reviewed the refund applications, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed applications were received by the Tax Office and sent to the Internal Audit Office for review. The Tax Office is taking from 2 to 17 days to process the applications received and send for review.

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

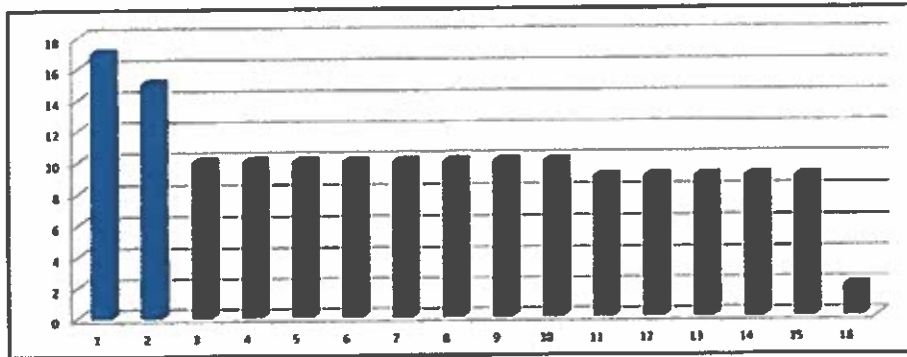
cc: Tomas Gonzalez, City Manager  
Robert Cortinas, Municipal Financial Operations Interim Director

Edmundo S. Calderon – Chief Internal Auditor  
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

*"Delivering Outstanding Services"*

City of El Paso  
Internal Audit Office  
Tax Office Refund Project  
Week of 10/09/2017 Reviews- Over Three Years

#	Refund To	P.I.D. Number	Amount of Refund	Date Application was Received	Date of Proof of Payment was Received in 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 Audited to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	DAVID L. NAVARRETE	SB14-999-0090-0200	\$ 44.60	9/23/2017	9/23/2017	9/27/2017	10/12/2017	17	10/16/2017	
2	GLENNA R. WILKERSON	Y805-999-0100-0250	\$ 1,143.67	8/24/2017	9/27/2017	9/27/2017	10/12/2017	15	10/16/2017	
3	SOUTHERN NUT TRADING CO., LTD	06CG-999-1026-7534	\$ 134.51	9/26/2017	10/2/2017	10/3/2017	10/12/2017	10	10/16/2017	
4	LEON WOODWARD	0864-999-1073-5834	\$ 88.25	10/2/2017	10/2/2017	10/3/2017	10/12/2017	10	10/16/2017	
5	LEON WOODWARD	0864-999-1073-5934	\$ 53.55	10/2/2017	10/2/2017	10/3/2017	10/12/2017	10	10/16/2017	
6	SOUTHERN NUT TRADING	1998-999-0339-0050	\$ 120.50	10/2/2017	10/2/2017	10/11/2017	10/12/2017	10	10/16/2017	
7	MARTHA L. AZCONA/LEVCOMM INTERNATIONAL	1998-999-1013-0036	\$ 66.33	10/2/2017	10/2/2017	10/3/2017	10/12/2017	10	10/16/2017	
8	MARTHA L. AZCONA/LEVCOMM INTERNATIONAL	1998-999-1013-0036	\$ 17.98	10/2/2017	10/2/2017	9/25/2017	10/12/2017	10	10/16/2017	
9	EMO VENTURES PROPERTIES, LLC	L681-999-0140-5100	\$ 141.29	10/2/2017	10/2/2017	10/3/2017	10/12/2017	10	10/16/2017	
10	LORENZA GUILLEN	5658-999-0070-2100	\$ 15.94	10/2/2017	10/2/2017	10/3/2017	10/12/2017	10	10/16/2017	
11	FIRSTLIGHT FCU	R457-999-0030-5300	\$ 201.39	10/2/2017	10/3/2017	10/11/2017	10/12/2017	9	10/16/2017	
12	PSRBB INDUSTRIAL GROUP INC.	0826-999-0420-0034	\$ 502.98	10/3/2017	10/3/2017	10/3/2017	10/12/2017	9	10/16/2017	
13	CONSTANTINE PIHAKIS	H784-055-0010-0110	\$ 12.69	10/3/2017	10/3/2017	10/11/2017	10/12/2017	9	10/16/2017	
14	MOSES RAMIREZ	M136-999-0210-2900	\$ 19.67	10/3/2017	10/3/2017	10/3/2017	10/12/2017	9	10/16/2017	
15	BRAJIANA TITLE & ESCROW	T527-999-0210-6900	\$ 8.72	10/3/2017	10/3/2017	10/9/2017	10/12/2017	9	10/16/2017	
16	BANK OF AMERICA C/O CORELOGIC	T266-999-0000-1200	\$ 20.85	10/10/2017	10/10/2017	10/11/2017	10/12/2017	2	10/16/2017	
			<b>\$2,592.92</b>							



**Legend**  
■ 21-30 Days  
■ 11-20 Days  
■ 01-10 Days