

**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 Brahma Title and Escrow 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 \$8.72 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 September 23, 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, Brahma Title & Escrow through Reverse Mortgage Servicing Dept. ("Taxpayer") has applied for a refund with the tax assessor for their 2012 property taxes that were overpaid on September 23, 2013 in the amount of \$8.72 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 Brahma Title & Escrow through Reverse Mortgage Servicing Dept. 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 \$8.72 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 03 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

BRAHMA TITLE & ESCROW
REVERSE MORTGAGE SERVICING DEPT.
5900 SOUTH LAKE FOREST DRIVE
MCKINNEY, TX 75070

Gen No. T527-999-0210-6900	Prop ID 158559
Legal Description of the Property 21 TOBIN PARK #2 LOT 18 9107 VICKSBURG DR	
OWNER: SUN COUNTRY HOMES INC	
2012 OVERAGE AMOUNT \$8.77	

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: <u>Brahma Title - Escrow</u>			
	Address: <u>5900 Lake Forest Dr. # 380</u>			
	City, State, Zip: <u>McKinney, TX 75070</u>			
	Daytime Phone No.: <u>714-919-8460</u>		E-Mail Address: <u>hsblott@brahma-title.com</u>	
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>RMS</u>	<u>25402</u>	<u>9/23/17</u>	<u>1054.75</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:			
	<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.			
Step 4. Sign the form. Unsigned applications cannot be processed.	This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):			
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>Holly Henderson</u>		<u>Holly Henderson 9/27/17</u>		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>J. K. Smith</u> Date: <u>10/19/17</u>				

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



Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexsandra Annello

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

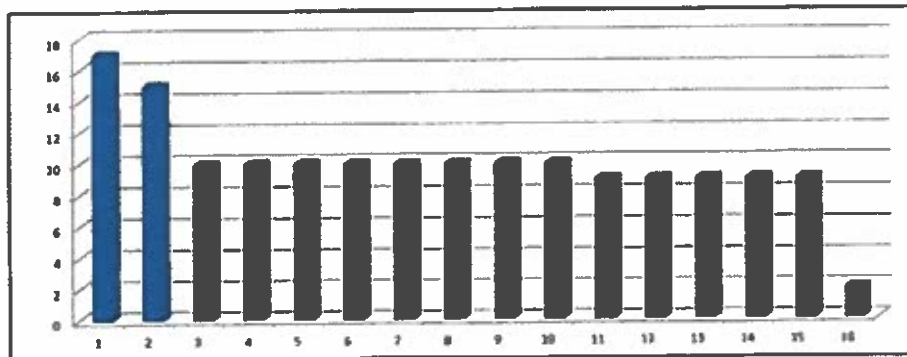
Edmundo S. Calderon – Chief Internal Auditor
City 2 | 218 N. Campbell | El Paso, Texas 79901 | (915) 212-0069

"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	Valid Days from Date Proof of Payment to Date	Date Internal Audit Reviewed Application	Comments
1	DAVID L NAVARRETE	S814-999-0090-0200	\$ 44.60	9/25/2017	9/25/2017	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	6681-999-0140-5100	\$ 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.	0836-999-0420-0034	\$ 582.98	10/3/2017	10/3/2017	10/3/2017	10/12/2017	9	10/16/2017	
13	CONSTANTINE PIKAKIS	H784-055-0010-0110	\$ 12.69	10/3/2017	10/3/2017	10/11/2017	10/12/2017	9	10/16/2017	
14	MOISES RAMIREZ	N1436-999-0210-2900	\$ 19.67	10/3/2017	10/3/2017	10/3/2017	10/12/2017	9	10/16/2017	
15	BRAJANA 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 CURELOGIC	T366-999-0800-3200	\$ 20.85	10/10/2017	10/10/2017	10/11/2017	10/12/2017	2	10/16/2017	

\$3,592.93



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