

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

**DEPARTMENT:** Tax Department

**AGENDA DATE:** December 1, 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 JP Morgan Chase Bank NA 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 \$226.94 is approved.

**BACKGROUND / DISCUSSION:**

A citizen has applied for a tax refund due to overpayment on August 22, 2015. 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

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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, JP Morgan Chase Bank NA ("Taxpayer") has applied for a refund with the tax assessor for their 2011 property taxes that were overpaid on January 31, 2012 in the amount of \$226.94 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 JP Morgan Chase Bank NA 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 \$226.94 is approved.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2015.


**CITY OF EL PASO**

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

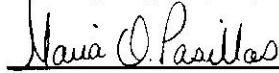
ATTEST:

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

APPROVED AS TO FORM:

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

APPROVED AS TO CONTENT:

  
\_\_\_\_\_  
Maria O. Pasillas  
City 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: 06/12/2015

CITY TAX OFFICE  
 OCT 12 2015

Account Number V853-000-0040-0900	412466
Legal Description of the Property 4 VILLA VICTORIA LOT 9 (5177.20 SQ FT) 13081 ALEX CHACON ST	
OWNER: MARTINEZ MICHAEL	

JP MORGAN CHASE BANK, N.A.  
 PROPERTY TAX REFUND DEPT.  
 P.O. BOX 961227  
 FT. WORTH, TX 76161-022

O.P.

2011 OVERAGE AMOUNT \$226.94

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 19: SAN ELIZARIO ISD, 25: LWR VALLEY WTR DISTRICT, 27: EMERG. SERVICES DIST. #2

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.

24028328

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: JP Morgan Chase Bank			
	Address: P.O. Box 961221			
	City, State, Zip: Ft. Worth TX 76161			
	Daytime Phone No.: 817 699-3160		E-Mail Address:	
Step 2. Provide payment information. Please attach copies of cancelled checks or original receipts for all cash payments you made.	Payment made by	Check No.	Date Paid	Amount Paid
	Chase	61006767	1/31/12	226.94
	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.			
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]		8/22/15	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: [Signature] Date: 10/13/15				


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



## INTERNAL AUDIT OFFICE

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**Mayor**  
Oscar Leeser

**DATE:** October 27, 2015  
**TO:** Maria O. Pasillas, Tax Assessor/Collector  
**FROM:** Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor 

**City Council**

**SUBJECT:** Review of Tax Overpayment Refunds that Exceed Three Years

*District 1*  
Peter Svarzbein

At the request of the Consolidated Tax Office the following Tax Overpayment Refunds that Exceed Three Years period were reviewed:

*District 2*  
Larry Romero

JP Morgan Chase Bank, N.A.	H752-006-0020-1120	\$ 1,887.79
Ramiro L. Salazar	M831-041-3100-0190	\$ 6.17
JP Morgan Chase Bank, N.A.	V853-000-0040-0900	\$ 226.94

*District 3*  
Emma Acosta

The Internal Audit Office reviewed the refund applications, copy of cancelled checks or proof of payments. Attached is a listing of days from the date the proof of payment was received by the Tax Office to the date the Tax Office sent the refunds to the Internal Audit Office for review.

*District 4*  
Carl L. Robinson

*District 5*  
Dr. Michiel R. Noe

Based on our review, these overpayments were determined to be appropriate to be sent to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Code.

*District 6*  
Claudia Ordaz

cc: Tommy Gonzalez, City Manager  
Mark Sutter, Chief Financial Officer

*District 7*  
Lily Limón

*District 8*  
Cortney C. Niland

**City Manager**  
Tommy Gonzalez

**Edmundo S. Calderón – Chief Internal Auditor**  
City 2 | P.O. Box 1890 | El Paso, Texas 79950 | (915) 212-0069

*"Delivering Outstanding Services"*