

**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 \$1,887.79 is approved.

BACKGROUND / DISCUSSION:

A citizen has applied for a tax refund due to overpayment on August 24, 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

BOARD / COMMISSION ACTION:

Enter appropriate comments or 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, JP Morgan Chase Bank NA ("Taxpayer") has applied for a refund with the tax assessor for their 2011 property taxes that were overpaid on December 31, 2011 in the amount of \$1,887.79 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 \$1,887.79 is approved.

ADOPTED this _____ day of _____, 2015.

CITY OF EL PASO

Oscar Leiser
Mayor

ATTEST:

Richarda Duffy Momsen
City Clerk

APPROVED AS TO FORM:

Sol M. Cortez
Sol M. Cortez
Assistant City Attorney

APPROVED AS TO CONTENT:

Maria O. Pasillas
Maria O. Pasillas
City Tax Assessor/Collector

070815 078



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: 06/01/2015

loan # 1218126275
CK # 61039882

Account Number
H752-006-0020-1120 267885

Legal Description of the Property
2 HOMESTEAD MEADOWS #6 PT OF 6 BEG
123.80 FT S OF NWC (354.85 FT ON
N-144.33 FT ON E- 353.43 FT ON S-144.33
FT ON S'1)

14520 LOVING LN

OWNER: CONTRERAS DELIA

CORELOGIC
1 CORELOGIC DRIVE
ROANOKE, TX 76262

O.P.

2011 OVERAGE AMOUNT \$4,887.79

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 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
Address: Po Box 961227
City, State, Zip: FT Worth, TX 76161
Daytime Phone No.: 817 699 4221 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

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:

- I paid this account in error and I am entitled to the refund.
 - 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 8/24/2015
Approved _____ Denied _____ By _____ Date: 10/13/15

TAX OFFICE USE ONLY.

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



INTERNAL AUDIT OFFICE

Mayor
Oscar Leeser

DATE: October 27, 2015
TO: Maria O. Pasillas, Tax Assessor/Collector
FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor *ES*
SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

City Council

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

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 5
Dr. Michiel R. Noe

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

District 6
Claudia Ordaz

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”