

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

DEPARTMENT: Tax Department

AGENDA DATE: December 12, 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 JP Morgan Chase Bank NA 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 \$133.57 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 March 31, 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, JP Morgan Chase Bank NA (“Taxpayer”) has applied for a refund with the tax assessor for their 2012 property taxes that were overpaid on March 31, 2013 in the amount of \$133.57 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 JP Morgan Chase Bank NA 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 \$133.57 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

1544632015

420710000



CITY TAX OFFICE

OCT 11 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

Handwritten initials: DP, xm, checkmark

JP MORGAN CHASE BANK NA
P.O. BOX 961227
FT. WORTH, TX 76161

RECEIVED
SEP 25 2017
CHASE O/S

Geo No. U823-999-0010-0610	Prop ID 240431
Legal Description of the Property 1 UPPER VALLEY PLACE #3 LOT 61 (14645.00 SQ FT) 744 OSCAR PEREZ AVE OWNER: MC GEE JOEY	

2012 OVERAGE AMOUNT \$133.57

1: CITY OF EL PASO, 6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 18: CANUTILLO ISD

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>CHASE</u>			
	Address: <u>3001 Hackberry Rd</u>			
	City, State, Zip: <u>IRVING TX 75063</u>			
Daytime Phone No. <u>817 699-3160</u>		E-Mail Address: <u>Reri.Cad@one.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>CHASE</u>	<u>61349644</u>	<u>4/1/13</u>	<u>6,677.92</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.			
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) <u>Henette Rice</u>		PRINTED NAME & DATE <u>Henette Rice 9/28/17</u>	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied		By: <u>[Signature]</u> Date: <u>10-17-17</u>		

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



INTERNAL AUDIT OFFICE

DATE: November 06, 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:

BESTWAY AUTOS	2003-999-0073-0034	\$ 3,590.36
STEWART TITLE	E054-999-0320-0100	\$ 88.78
BAC TAX SERVICES CORPORATION	E207-999-0240-2600	\$ 100.04
	M077-000-000B-00A2	\$ 42.38
CAMACHO JOSE	R246-999-0150-1800	\$ 1,007.93
BAC TAX SERVICES CORPORATION	P858-999-0010-6100	\$ 70.98
JOSE + ANNA MUNOZ	G733-999-0010-4900	\$ 19.46
FRANCISCO SALAS	1133-999-1153-6142	\$ 187.00
MARK ALVAREZ LLC DBA EXTREME CONCEPTS	U823-999-0010-0610	\$ 133.57
CHASE	M815-999-0010-1900	\$ 212.41
CHASE	T287-999-1370-1200	\$ 88.82
BANK OF AMERICA C/O CORELOGIC	T266-999-0000-3200	\$ 20.85
BANK OF AMERICA C/O CORELOGIC		

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 7 to 22 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"

Mayor
Dee Margo

City Council

District 1
Peter Svarzbein

District 2
Alexandra Annelo

District 3
Cassandra H. Brown

District 4
Sam Morgan

District 5
Dr. Michiel R. Noe

District 6
Claudia Ordez Perez

District 7
Henry Rivera

District 8
Cissy Lizarraga

City Manager
Tommy Gonzalez

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 10/30/2017 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 Asked to be Reviewed	Date Internal Audit Reviewed Application	Comments
1	CHASE	U823-999-0010-0610	\$ 133.57	9/28/2017	10/11/2017	10/17/2017	11/2/2017	22	11/6/2017	
2	CHASE	M815-999-0010-1900	\$ 212.41	9/28/2017	10/11/2017	10/17/2017	11/2/2017	22	11/6/2017	
3	JOSE + ANNA MUNOZ	P858-999-0010-6100	\$ 70.98	10/4/2017	10/12/2017	10/17/2017	11/2/2017	21	11/6/2017	
4	FRANCISCO SALAS	G733-999-0010-4900	\$ 19.46	10/16/2017	10/16/2017	10/17/2017	11/2/2017	17	11/6/2017	
5	MARK ALVAREZ LLC DBA EXTREME CONCEPTS	I133-999-1153-6142	\$ 187.00	10/9/2017	10/16/2017	10/17/2017	11/2/2017	17	11/6/2017	
6	STEWART TITLE	E054-999-0320-0100	\$ 88.78	10/17/2017	10/17/2017	10/30/2017	11/2/2017	16	11/6/2017	
7	BANK OF AMERICA C/O CORELOGIC	T287-999-1370-1200	\$ 88.82	10/11/2017	10/17/2017	10/17/2017	11/2/2017	16	11/6/2017	
8	BANK OF AMERICA C/O CORELOGIC	T266-999-0000-3200	\$ 20.85	10/5/2017	10/17/2017	10/17/2017	11/2/2017	16	11/6/2017	
9	BESTWAY AUTOS	3003-999-0073-0034	\$ 3,590.36	10/12/2017	10/23/2017	10/30/2017	11/2/2017	10	11/6/2017	
10	BAC TAX SERVICES CORPORATION	E207-999-0240-2600	\$ 100.04	10/19/2017	10/24/2017	10/30/2017	11/2/2017	9	11/6/2017	
11	BAC TAX SERVICES CORPORATION	R246-999-0150-1800	\$ 1,007.93	10/19/2017	10/24/2017	10/30/2017	11/2/2017	9	11/6/2017	
12	CAMACHO JOSE	M077-000-0000-00A2	\$ 43.38	10/26/2017	10/26/2017	10/30/2017	11/2/2017	7	11/6/2017	
			\$5,562.58							

