

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

AGENDA DATE: October 26, 2021
PUBLIC HEARING DATE: N/A

CONTACT PERSON(S) NAME AND PHONE NUMBER: Maria O. Pasillas, (915) 212-1737

DISTRICT(S) AFFECTED: All

STRATEGIC GOAL: Goal 6 – Set the Standard for Sound Governance and Fiscal Management

SUBGOAL: 6.11 Provide efficient and effective services to taxpayers

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 tax refunds listed on the attachment posted with this agenda be approved. This action would allow us to comply with state law which requires approval by the legislative body of refunds of tax overpayments exceeding the three (3) year limit. (See Attachment B)

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?

Approve property tax overpayment refunds exceeding the statutory three (3) year limit, per the Texas Property Tax Code, Sec. 31.11 – Refunds of Overpayments or Erroneous Payments.

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?

HAVE ALL AFFECTED DEPARTMENTS BEEN NOTIFIED? YES NO

PRIMARY DEPARTMENT: Tax Office

SECONDARY DEPARTMENT: N/A

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

Maia O. Pasillas

(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

TAX REFUNDS OVER THREE (3) YEARS
October 26, 2021

1. Adalberto M. Navar, in the amount of \$30.00, made an overpayment on December 28, 2017 of 2017 taxes.
(Geo. # V927-999-0260-0500)
2. Sierra Title Company, in the amount of \$13.58, made an overpayment on February 7, 2017 of 2016 taxes.
(Geo. # H779-091-7910-0170)
3. Jorge Valenzuela, in the amount of \$10.35, made an overpayment on March 13, 2017 of 2016 taxes.
(Geo. # S658-999-0050-1200)

Laura D. Prine
City Clerk



Maria O. Pasillas, RTA
Tax Assessor Collector



Internal Audit Office

MAYOR
Oscar Leaser

DATE: August 11, 2021

TO: Maria O. Pasillas, Tax Assessor/Collector

CITY COUNCIL

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor 

District 1
Peter Svarzbein

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 2
Alexandra Anello

The Internal Audit Office conducted a review of the Tax Overpayment Refunds that exceeded 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 (IA 2010.C1). The work performed does not constitute an engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

District 3
Cassandra Hernandez

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

District 4
Joe Molinar

District 5
Isabel Salcido

BREW SPORTS PUB	1591-999-1290-6350	\$82.85
CORELOGIC TAX SERVICES, LLC	C340-999-1120-4700	\$22.49
LUIS A. SERRANO	H793-025-0050-0300	\$69.92
ESPINOZA FERMIND & ESPERANZA D	T109-999-0190-3100	\$49.76
IBARRA ANDRES	T172-999-0090-1300	\$45.10
ESTHER KIM	T213-999-0090-2000	\$21.00
SIERRA TITLE COMPANY INC	V893-999-0520-0100	\$26.00
EAST SMART CHOICE (SAN HLAING)	V893-999-0750-3900	\$469.58
ADALBERTO NAVAR	V927-999-0260-0500	\$30.00
SIERRA TITTLE COMPANY	H779-091-7910-0170	\$13.58
JOSE ESTRADA	S137-999-0390-7500	\$80.00
JNC DEVELOPMENT, INC	X579-000-3030-1000	\$687.30

District 6
Claudia L. Rodriguez

District 7
Henry Rivera

District 8
Cissy Lizarraga

CITY MANAGER
Tommy Gonzalez

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 4 to 19 days to process the applications received and send for review.

Based on our review, the 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, Deputy City Manager of Support Services & Chief Financial Officer

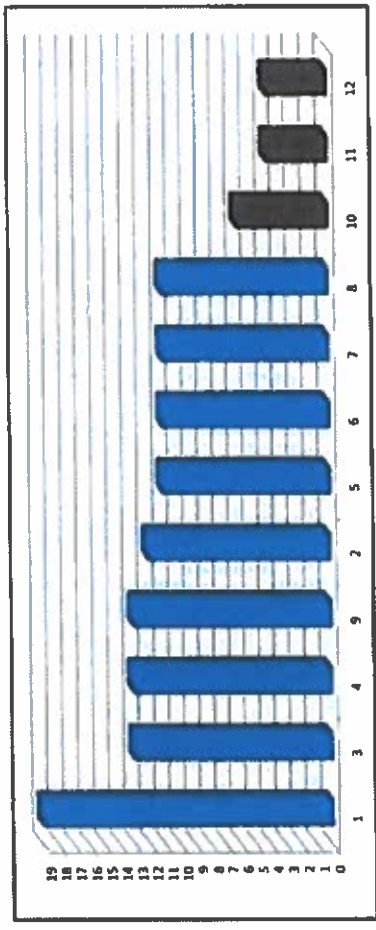
Edmundo S. Calderon – Chief Internal Auditor
Internal Audit Office | 218 N. Campbell | El Paso, TX 79901
O: (915) 212-0069 | Email: calderones@elpasotexas.gov



City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 08/09/2021 Reviews- Over Three Years

Refund To	P.I.D. Number	Amount of Refund	Date Application was Received	Date of Proof of Payment was Received by 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 Internal Audit Reviewed Application	Comments
1 BREW SPORTS PUB	1591-999-1290-6350	\$8,85	7/17/2021	7/22/2021	7/22/2021	8/10/2021	19	
3 LUIS A. SERRANO	H793-025-0050-0100	\$89.92	7/25/2021	7/28/2021	8/2/2021	8/10/2021	13	
4 ESPINOZA FERMIN & ESPERANZA D	T109-999-0190-3100	\$49.76	7/18/2021	7/28/2021	8/2/2021	8/10/2021	13	
9 ADALBERTONAVAR	V927-999-0160-0500	\$10.00	7/18/2021	7/29/2021	7/29/2021	8/10/2021	12	
2 CORELOGIC TAX SERVICES, LLC	C346-999-1130-1700	\$22.49	7/29/2021	7/29/2021	8/2/2021	8/10/2021	11	
5 IBARRA ANDRES	T175-999-0090-1300	\$45.10	7/10/2021	7/30/2021	8/2/2021	8/10/2021	11	
6 ESTHER KIM	T213-999-0090-3000	\$21.00	7/10/2021	7/10/2021	7/30/2021	8/10/2021	11	
7 SIERRA TITLE COMPANY INC	V893-999-0530-0100	\$26.00	7/27/2021	7/30/2021	7/30/2021	8/10/2021	11	
8 EAST SMART CHOICE (SAN HILAIING)	V893-999-0750-3900	\$469.58	7/26/2021	7/30/2021	7/30/2021	8/10/2021	11	
10 SIERRA TITLE COMPANY	H779-091-7910-0170	\$13.58	7/10/2021	8/4/2021	8/10/2021	8/10/2021	6	
11 JOSE ESTRADA	S137-999-0390-7500	\$80.00	8/3/2021	8/6/2021	8/10/2021	8/10/2021	4	
13 INC DEVELOPMENT, INC	X579-000-3030-1000	\$687.30	8/1/2021	8/6/2021	8/10/2021	8/10/2021	4	
		<u>\$1,597.58</u>						

Legend
■ 11-20 Days
■ 01-10 Days



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, Adalberto M. Navar ("Taxpayer") has applied for a refund with the tax assessor for their 2017 property taxes that were overpaid on December 28, 2017 in the amount of \$30.00 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2017 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 Adalberto M. Navar showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2017 taxes and the tax refund in the amount of \$30.00 is approved.

APPROVED this _____ day of _____, 2021.

CITY OF EL PASO:

Oscar Leeser
Mayor

ATTEST:

Laura D. Prine
City Clerk

APPROVED AS TO FORM:

Wendi N. Vineyard

Wendi N. Vineyard
Assistant City Attorney

APPROVED AS TO CONTENT:

Maria O. Pasillas

Maria O. Pasillas, RTA
Tax Assessor/Collector



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

TAX OFFICE
RECEIVED
JUL 28 2021

NAVAR ADALBERTO M
4114 BOY SCOUT LN
EL PASO, TX 79922-2326

OP ✓
+ 2 eyes

Geo No. V927-999-0260-0500	Prop ID 342618
Legal Description of the Property 26 VISTA REAL # 2 LOT 5 (5882.72 SQ FT)	
11944 DAVID FORTI DR	
OWNER: NAVAR ADALBERTO M	

2017 OVERAGE AMOUNT \$30.00

1: CITY OF EL PASO. 6: COUNTY OF EL PASO. 7: EL PASO COMMUNITY COLLEGE. 8: UNIVERSITY MEDICAL CENTER OF EL PASO. 9: SOCORRO 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: This application must be completed, signed, and submitted with supporting documentation to be valid.

Step 1. Identify the refund recipient.

Show information for whomever will be receiving the refund.

Who should the refund be issued to:

Name: Adalberto Navar

Address: 4114 Boy Scout Lane ✓

City, State, Zip: El Paso, TX, 79922

Daytime Phone No.: 383.4544

E-Mail Address: bertnavar@sbcglobal.net

Step 2. Provide payment information.

Please attach copy of cancelled check, original receipt, online payment confirmation or bank credit card statement.

Payment made by:	Check No.	Date Paid	Amount Paid
	1385	12/28/17	\$338.60
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. ✓

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): J. NAVAR

PRINTED NAME & DATE: Adalberto Navar ✓

TAX OFFICE USE ONLY: Approved Denied By: [Signature] Date: 07/30/2021 ✓

Notes 09/30/2021 10:46:31
 LUZR ACTEP
 ACT80122 v1.90 ACCOUNT NO (V92799902600500): YEAR = 2007. LEGAL STATUS = BANKRUPTCY, BANKRUPTCY NUMBER = 07-31634, 1-15-8 SARA CODED BK CASE REPORT 1-7-8

DEPOSIT Remittance Detail

Summary Query Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.
A12281765	V92799902600500				

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	A12292095	12/29/2020	45507074	2229	CH	\$224,228.72	\$3,364.99	AA	V92799902600500	28977146-MR ADALBERT
	A12311994	12/31/2019	42519775	370	CH	\$240,543.30	\$3,393.76	AA	V92799902600500	24029886-NAVAR ADALB
	A12311886	12/31/2018	39559901	368	CH	\$259,909.70	\$3,568.90	AA	V92799902600500	26822603-ADALBERTO M
	A12281765	12/28/2017	36520475	1385	CH	\$338.60	\$30.00	LG	V92799902600500	NAVAR ADALBERTO M
	A12281765	12/28/2017	36520475	1385	CH	\$338.60	\$3,230.57	AA	V92799902600500	NAVAR ADALBERTO M
	X01031741	12/31/2016	33652258	1134	CH	\$185,914.13	\$3,155.46	PA	V92799902600500	22089422-NAVAR ADALB
	A01111623	12/31/2015	30775165	4699	CH	\$181,167.70	\$3,105.98	AA	V92799902600500	NAVAR ADALBERTO M
	A01241548	01/24/2015	28132777	4346	CH	\$170,355.19	\$3,048.08	AA	V92799902600500	NAVAR ADALBERTO M
	A01081454	12/31/2013	24840687	901	CH	\$147,420.18	\$2,992.05	PA	V92799902600500	22089422-NAVAR ADALB
	A01231348	01/23/2013	22534737	3692	CH	\$129,022.81	\$2,908.01	PA	V92799902600500	NAVAR ADALBERTO M
	A01241241	01/24/2012	20010152	3278	CH	\$127,062.10	\$2,805.54	PA	V92799902600500	NAVAR ADALBERTO M
	A01261148	01/26/2011	17758608	405	CH	\$87,417.62	\$2,749.20	PA	V92799902600500	20161851-NAVAR. ADALE

Applied Total \$58,638.52

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, Sierra Title Company ("Taxpayer") has applied for a refund with the tax assessor for their 2016 property taxes that were overpaid on February 07, 2017 in the amount of \$13.58 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2016 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 Sierra Title Company showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2016 taxes and the tax refund in the amount of \$13.58 is approved.

APPROVED this _____ day of _____, 2021.

CITY OF EL PASO:

Oscar Leeser
Mayor

ATTEST:

Laura D. Prine
City Clerk

APPROVED AS TO FORM:

Wendi N. Vineyard

Wendi N. Vineyard

APPROVED AS TO CONTENT:

Maria O. Pasillas

Maria O. Pasillas, RTA

Assistant City Attorney

Tax Assessor/Collector



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

TAX OFFICE
 RECEIVED

AUG 04 2021

SIERRA TITLE COMPANY
 780 N RESLER DR SUITE B
 EL PASO, TX 79912

OP
 Hayes
 # 236369

Geo No. H779-091-7910-0170	Prop ID 408688
Legal Description of the Property 791 HORIZON CITY #91 LOT 17 (21779 00 SQ FT) FISHKILL DR OWNER NEW HORIZON JOINT VENTURE	
2016 OVERAGE AMOUNT \$13.58	

6 COUNTY OF EL PASO, 7 EL PASO COMMUNITY COLLEGE, 8 UNIVERSITY MEDICAL CENTER OF EL PASO, 10 CLINT ISD, 14 HORIZON REGIONAL MCD, 15 EMERG SERVICES DIST #1

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

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund	Who should the refund be issued to:			
	Name: Sierra Title Company			
	Address: 120 Shadow Mountain			
	City, State, Zip: El Paso, TX 79912			
Daytime Phone No: 915 584 9451		E-Mail Address		
Step 2. Provide payment information. Please attach copy of cancelled check, original receipt, online payment confirmation or bank credit card statement.	Payment made by:	Check No.	Date Paid	Amount Paid
	Sierra Title Company	004097	2/7/17	\$714.29
	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.			
<input type="checkbox"/> 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)		PRINTED NAME & DATE	
[Signature]		Clarann Estrada 7/30/21 ✓		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: [Signature] Date: 08/04/21 ✓				

Notes

Go To :

CLAUDROD
ACT80122 v1.90

10/18/2021 13:36:46
ACTEP

Deposit

REMITTANCE

Detail

Summary Query

Summary

Deposit No. Account No. Remit Seq No. Check No. Payment Amount Payment Agreement No.

LOAD H77909179100170

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	RD3855063	10/15/2021	34779285	0000239476	CH	\$13.58-	\$13.58-	RD	H77909179100170	1497930-SIERRA TITLE C
	EC01082198	01/08/2021	45856523	CC003389258	EC	\$15.48	\$15.48	PA	H77909179100170	29101386-NEW HORIZON
	B02072075	01/31/2020	43669007	164	CH	\$730.81	\$15.02	PA	H77909179100170	26070788-NEW HORIZON
	A11301875	11/30/2018	39080983	154	CH	\$1,918.62	\$15.14	PA	H77909179100170	26070788-NEW HORIZON
	A01261875	01/26/2018	37264142	146	CH	\$995.91	\$14.95	PA	H77909179100170	26070788-NEW HORIZON
	A02071777	02/07/2017	34779285	004097	CH	\$714.29	\$13.58	LG	H77909179100170	23953563-SIERRA TITLE
	A02071777	02/07/2017	34779285	004097	CH	\$714.29	\$700.71	PA	H77909179100170	23953563-SIERRA TITLE
	RC210727	02/07/2017	34779285	004097	CH	\$13.58	\$13.58	TR	H77909179100170	1497930-SIERRA TITLE C
	RC210727	02/07/2017	34779285	004097	CH	\$13.58-	\$13.58-	TR	H77909179100170	23953563-SIERRA TITLE
	R80007JB	06/15/1999	2890314		MI	\$0.16	\$0.14	PA	H77909179100170	MINER LOYD J & MAXINE
	LOAD	01/01/1901	2588535		MI	\$0.00	\$0.00	PA	H77909179100170	MINER LOYD J & MAXINE

Applied Total \$761.44



Internal Audit Office

MAYOR
Oscar Leoser

DATE: August 26, 2021

CITY COUNCIL

TO: Maria O. Pasillas, Tax Assessor/Collector

District 1
Peter Svarzbein

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor 

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 2
Alexandra Anello

The Internal Audit Office conducted a review of the Tax Overpayment Refunds that exceeded 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 engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management responses.

District 3
Cassandra Hernandez

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

District 4
Joe Molinar

JORGE VALENZUELA	S658-999-0050-1200	\$10.35
RANCHOS REAL IV LTD	X579-999-2370-0000	\$1,287.00

District 5
Isabel Salcido

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 2 to 5 days to process the applications received and send for review.

District 6
Claudia L. Rodriguez

District 7
Henry Rivera

Based on our review, the 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.

District 8
Cissy Lizarraga

CITY MANAGER
Tommy Gonzalez

cc: Tomas Gonzalez, City Manager
Robert Cortinas, Deputy City Manager of Support Services & Chief Financial Officer

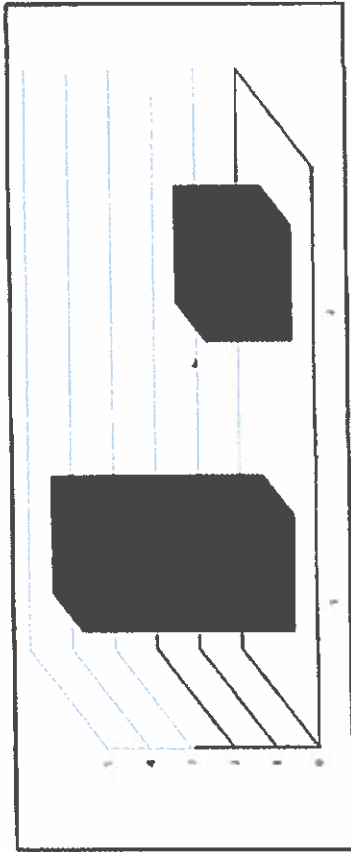
Edmundo S. Calderon – Chief Internal Auditor
Internal Audit Office | 218 N. Campbell | El Paso, TX 79901
O: (915) 212-0069 | Email: calderones@elpasotexas.gov



DELIVERING EXCEPTIONAL SERVICES

City of El Paso
 Internal Audit Office
 Tax Office Annual Project
 Week of 08/23/2021 Reviews- Over Three Years

Account To	T.I.E. Number	Amount of Deficit	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	Taxpayer's Proof of Payment to Date	Date Internal Audit Reviewed Application	Comments	
1 RANCHOS REAL IV LTD	5578-999-2370-0000	\$ 1,287.00	8/16/2021	8/20/2021	8/23/2021	8/25/2021	1	8/26/2021		
2 JORGE VALENZUELA	5618-999-0050-1200	\$ 10.15	8/16/2021	8/23/2021	8/23/2021	8/23/2021	1	8/26/2021		
		<u>\$1,297.15</u>								



Excess

21 to 2021

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, Jorge Valenzuela through WestStar Title LLC (“Taxpayer”) has applied for a refund with the tax assessor for their 2016 property taxes that were overpaid on March 13, 2017 in the amount of \$10.35 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2016 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 WestStar Title LLC showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2016 taxes and the tax refund in the amount of \$10.35 is approved.

APPROVED this _____ day of _____, 2021.

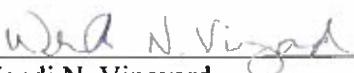
CITY OF EL PASO:

Oscar Leeser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Wendi N. Vineyard
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector

145465-10M



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

TAX OFFICE
RECEIVED
AUG 23 2021

WESTSTAR TITLE LLC
641 N STANTON ST - STE 200
EL PASO, TX 79901

Geo No. S658-999-0050-1200	Prop ID 337865
Legal Description of the Property 5 STILES GARDENS II (EXC NELY PT) (15667 SQ FT) 7132 NORTH LOOP DR	
OWNER: EFFRAIN CORONA FAMILY 2005 TRUST & CORON	

2016 OVERAGE AMOUNT \$10.35

1: CITY OF EL PASO, 5: YSLETA 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: This application must be completed, signed, and submitted with supporting documentation to be valid.

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name:	Jorge Valenzuela Arroyo Estrada		
	Address:	233 Pennsylvania		
	City, State, Zip:	El Paso TX 79903		
	Daytime Phone No.:	(915) 595-1280	E-Mail Address:	
Step 2. Provide payment information. Please attach copy of cancelled check, original receipt, online payment confirmation or bank credit card statement.	Payment made by:	Check No.	Date Paid	Amount Paid
	WestStar Title	20119235	3/13/17	\$574.09
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 checked="" 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):				
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)		PRINTED NAME & DATE	
Jorge Valenzuela		Jorge Valenzuela for Weststar Title, LLC 8/14/2021		
TAX OFFICE USE ONLY: <input type="checkbox"/> Approved <input type="checkbox"/> Denied By: _____ Date: _____				

Notes

Go To :

CLAUDROD
ACT80122 v1.90

10/18/2021 14:17:21
ACTEP

DEPOSIT Remittance Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.					
RC210824	S65899900501200									
Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	RD3855063	10/15/2021	35061389	0000239478	CH	\$10.35-	\$10.35-	RD	S65899900501200	29604061-VALENZUELA
	RD3752965	05/14/2021	47060989	0000235460	CH	\$2,896.62-	\$2,896.62-	RD	S65899900501200	29768310-CORONA EFFF
	EB0308211000	03/08/2021	47060989	07107	CH	\$3,729.27	\$832.65	PA	S65899900501200	EFFRAIN CORONA FAMIL
	EB0308211000	03/08/2021	47060989	07107	CH	\$3,729.27	\$2,896.62	LG	S65899900501200	EFFRAIN CORONA FAMIL
	RC210426	03/08/2021	47060989	07107	CH	\$2,896.62	\$2,896.62	TR	S65899900501200	29768310-CORONA EFFF
	RC210426	03/08/2021	47060989	07107	CH	\$2,896.62-	\$2,896.62-	TR	S65899900501200	EFFRAIN CORONA FAMIL
	A01032093	01/03/2020	42608137	158	CH	\$1,137.13	\$742.28	PA	S65899900501200	EFRAIN CORONA FAMILY
	A01221986	01/22/2019	40042303	0001764811	CH	\$737.55	\$737.55	PA	S65899900501200	EFRAIN CORONA FAMILY
	A11021741	10/31/2017	35850972	45863219	CH	\$526.17	\$526.17	PA	S65899900501200	EFRAIN CORONA FAMILY
	A03131779	03/13/2017	35061389	20119235	CH	\$574.09	\$10.35	LG	S65899900501200	24859229-WESTSTAR TT
	A03131779	03/13/2017	35061389	20119235	CH	\$574.09	\$563.74	PA	S65899900501200	24859229-WESTSTAR TT
	RC210824	03/13/2017	35061389	20119235	CH	\$10.35	\$10.35	TR	S65899900501200	29604061-VALENZUELA
Applied Total							\$12,569.96			