

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

**AGENDA DATE:** November 12, 2024  
**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 A)

**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?  X  YES   NO**

**PRIMARY DEPARTMENT:** Tax Office  
**SECONDARY DEPARTMENT:** N/A

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\*\*\*\*\*REQUIRED AUTHORIZATION\*\*\*\*\*

**DEPARTMENT HEAD:**

*Maria O. Pasillas*

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

TAX REFUNDS OVER THREE (3) YEARS  
November 12, 2024

1. Carlos A. Saldivar through Stuart C. Cox Trustee., in the amount of \$193.90, made an overpayment on July 27, 2021 of 2020 taxes.  
(Geo. #M436-999-0170-9700)
2. Sotero Martinez Jr., through Stuart C. Cox, Trustee, in the amount of \$178.45, made an overpayment on February 1, 2021 of 2020 taxes.  
(Geo. #S075-000-0270-13A5)

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Laura D. Prine  
City Clerk



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Maria O. Pasillas, RTA  
Tax Assessor Collector

TAX OFFICE RECEIVED

SEP 03 2024



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 Email: taxforms@elpasotexas.gov

RECEIVED

JUL 24 2024

STUART C. COX, TRUSTEE  
1760 N. LEE TREVINO DR.  
EL PASO, TX 79936-0000

Geo No. M436-999-0170-9700	Prop ID 182185
Legal Description of the Property 17 MILITARY HEIGHTS 31 & 32 & W 10 FT OF 30 (7200 SQ FT)  2800 JACKSON AVE 79930	
OWNER: SALDIVAR CARLOS A (LE) & MARTINEZ-SALDIV	

OP  
+ 3 yrs ✓

2020 OVERAGE AMOUNT \$193.90 ✓

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.

# 18-30712

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: Carlos A. Saldivar ✓			
	Address: 2800 Jackson ✓			
	City, State, Zip: El Paso, TX 79930 ✓			
Daytime Phone No.:		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
	Check Payment	390732	07/27/2021	\$321.66
	Case # 18-30712 Closed.			
<b>TOTAL AMOUNT PAID (sum of the above amounts)</b>				
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)		PRINTED NAME & DATE	
	[Signature]		Stuart Cox 8-27-24 ✓	
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	By: N.H.	Date: 9-9-24 ✓

**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, Carlos A. Saldivar through Stuart C. Cox Trustee (“Taxpayer”) has applied for a refund with the tax assessor for their 2020 property taxes that were overpaid on July 27, 2021 in the amount of \$193.90 (One Hundred and Ninety-Three and 90/100 Dollars) for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2020 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 Carlos A. Saldivar through Stuart C. Cox Trustee showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2020 taxes and the tax refund in the amount of \$193.90 (One Hundred and Ninety-Three and 90/100 Dollars) is approved.

**APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.**

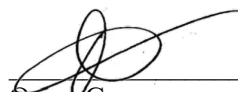
**CITY OF EL PASO:**

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

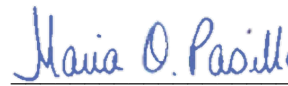
**ATTEST:**

\_\_\_\_\_  
Laura D. Prine  
City Clerk

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Oscar Gomez  
Assistant City Attorney

**APPROVED AS TO CONTENT:**

  
\_\_\_\_\_  
Maria Pasillas  
Tax Assessor/Collector

TAX OFFICE  
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SEP 03 2024



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STUART C. COX, TRUSTEE  
1760 N. LEE TREVINO DR.  
EL PASO, TX 79936-0000

<b>Geo No.</b> S075-000-0270-13A5	<b>Prop ID</b> 314994
<b>Legal Description of the Property</b> 27 SAN ELIZARIO TR 13-A-1 (0.1842 AC) & CLSD RD ADJ ON NWLY (0.0058 AC) (0.19 AC)	
OWNER: MARTINEZ SOTERO JR	
<b>2020 OVERAGE AMOUNT \$178.45</b>	

OP ✓  
+ 3 yrs

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, 56: CITY OF SAN ELIZARIO

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.

#16-30779

**APPLICATION FOR PROPERTY TAX REFUND:** This application must be completed, signed, and submitted with supporting documentation to be valid.

<b>Step 1. Identify the refund recipient.</b> Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: Sotero Martinez, Jr ✓			
	Address: 11901 Glorietta Rd. ✓			
	City, State, Zip: San Elizario, TX 79849 ✓		E-Mail Address:	
<b>Step 2. Provide payment information.</b> 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
	Check Payment	382232	02/01/2021	\$287.55 ✓
	Case # 16-30779 Closed			
	<b>TOTAL AMOUNT PAID (sum of the above amounts)</b>			
<b>Step 3. Provide reason for this refund.</b> 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.		
<b>Step 4. Sign the form.</b> 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	
	Junc 9/12/24 [Signature]		Stuart Cox 8-27-24 ✓	
<b>TAX OFFICE USE ONLY:</b>	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	By: N.H	Date: 9-9-24 ✓

**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, Sotero Martinez Jr., through Stuart C. Cox, Trustee (“Taxpayer”) has applied for a refund with the tax assessor for their 2020 property taxes that were overpaid on February 1, 2021 in the amount of \$178.45 (One Hundred and Seventy-Eight and 45/100 Dollars) for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2020 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 Sotero Martinez Jr., through Stuart C. Cox, Trustee showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2020 taxes and the tax refund in the amount of \$178.45 (One Hundred and Seventy-Eight and 45/100 Dollars) is approved.

**APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.**


**CITY OF EL PASO:**

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


**ATTEST:**

\_\_\_\_\_  
Laura D. Prine  
City Clerk

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Oscar Gomez  
Assistant City Attorney

**APPROVED AS TO CONTENT:**

  
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