

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

AGENDA DATE: October 24, 2023
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.

Barbara McDade, in the amount of \$20.03, made an overpayment on May 4, 2020 of 2019 taxes; Geo. # X606-000-010F-1490. 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.

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:

Maria O. Pasillas

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

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, Barbara McDade through Robert Timothy & Barbara Ann McDade (“Taxpayer”) has applied for a refund with the tax assessor for their 2019 property taxes that were overpaid on May 04, 2020 in the amount of \$20.03 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2019 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 Barbara McDade through Robert Timothy & Barbara Ann McDade showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2019 taxes and the tax refund in the amount of \$20.03 is approved.

APPROVED this _____ day of _____, 2023.


CITY OF EL PASO:

Oscar Leeser
Mayor

ATTEST:

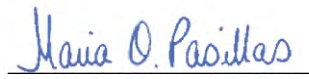
Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector



TAX OFFICE RECEIVED
AUG 30 2023

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

MCDADE ROBERT TIMOTHY & BARBARA
ANN
16032 GAY LYNN RD
EL PASO, TX 79938-8396

Geo No. X606-000-010F-1490	Prop ID 680398
Legal Description of the Property 6 PUBLIC SCHOOL SEC 10 ABST 6674 TR 3-M (0.6886 AC) 16032 GAYLYNN RD 79938	
OWNER: MCDADE ROBERT TIMOTHY & BARBARA ANN	

OP
+ 3 yrs

2019 OVERAGE AMOUNT \$20.03

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.

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: <u>Barbara Mc Dade</u>			
	Address: <u>16032 Gay Lynn Rd</u>			
	City, State, Zip: <u>El Paso, TX, 79938</u>			
Daytime Phone No.: <u>915-238-5812</u>		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
	<u>MO</u>	<u>#R209402188501</u>	<u>5/4/20</u>	<u>238.00</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 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.		
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>Barb Mc Dade</u>		PRINTED NAME & DATE <u>Barbara Mc Dade</u> <u>8/27/23</u>	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>NH</u> Date: <u>8-30-23</u>				



Internal Audit Department

MAYOR
Oscar Leoser

DATE: September 18, 2023

TO: Maria O. Pasillas, Tax Assessor/Collector

CITY COUNCIL

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

District 1
Brian Kennedy

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 2
Alexsandra Anello

The Internal Audit Department 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

District 4
Joe Molinar

The following Tax Overpayment Refund that exceeded a three-year period was reviewed:

District 5
Isabel Salcido

BARBARA MCDADE X606-000-010F-1490 \$20.03

District 6
Art Fierro

The Internal Audit Department reviewed the refund application, copies of cancelled checks or proof of payments. Attached is a list of days from the date the completed application was received by the Tax Office and sent to the Internal Audit Department for review. The Tax Office took 16 days to process the application received and send for review.

District 7
Henry Rivera

District 8
Chris Canales

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.

INTERIM CITY MANAGER
Cary Westin

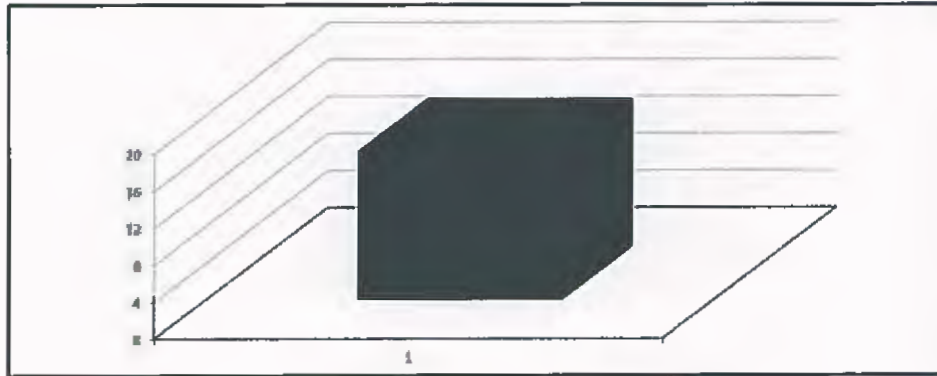
cc: Cary Westin, Interim City Manager
Robert Cortinas, Deputy City Manager & Chief Financial Officer

Edmundo S. Calderon, CIA, CGAP, CRMA – Chief Internal Auditor
Internal Audit Department | 218 N. Campbell | El Paso, TX 79901
O: (915) 212-0069 | D: (915) 212-1365 | Email: calderones@elpasotexas.gov



City of El Paso
Internal Audit Department
Tax Office Refund Project
Week of 09/11/2023 Reviews - Over Three Years

Refund To	PIR 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 Paid to the Reviewer	Date Internal Audit Received Application	Comments
BARBARA MCDADE	X606-000-010F-1490	\$20 03	8/27/2023	8/30/2023	8/31/2023	9/15/2023	16	9/18/2023	
		\$20 03							



Legend

- 0-4 Days
- 5-10 Days
- 11-15 Days
- 16-20 Days
- 21-30 Days
- 31-60 Days
- 61-90 Days