

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

**DEPARTMENT:** Tax Office

**AGENDA DATE:** January 19, 2021  
**PUBLIC HEARING DATE:** N/A

**CONTACT PERSON 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?

N/A

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

**DEPARTMENT HEAD:**

*Sheryl R. Mack for Maria O. Pasillas*

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

TAX REFUNDS OVER THREE (3) YEARS  
January 19, 2021

1. Hilda Morales, in the amount of \$39.98, made an overpayment on February 29, 2016 of 2015 taxes.  
(Geo. #S275-999-0010-1900)

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Laura D. Prine  
City Clerk

*Sheryl R. Mack for Maria O. Pasillas*  
Maria O. Pasillas, RTA  
Tax Assessor Collector

**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, Hilda Morales (“Taxpayer”) has applied for a refund with the tax assessor for their 2015 property taxes that were overpaid on February 29, 2016 in the amount of \$39.98 for all taxing entities; and

**WHEREAS**, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2015 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 Hilda Morales showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2015 taxes and the tax refund in the amount of \$39.98 is approved.

**APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2021.**


**CITY OF EL PASO:**

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


**ATTEST:**

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

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Leslie B. Jean-Pierre  
Assistant City Attorney

**APPROVED AS TO CONTENT:**

  
\_\_\_\_\_  
Maria O. Pasillas, RTA  
Tax Assessor/Collector



# Internal Audit Office

**MAYOR**  
Oscar Leeser

**DATE:** January 5, 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 (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 Refund that exceeded a three-year period was reviewed:

District 4  
Joe Molinar

<b>HILDA MORALES</b>	<b>S275-999-0010-1900</b>	<b>\$39.98</b>
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District 5  
Isabel Salcido

The Internal Audit Office 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 Office for review. The Tax Office took 8 days to process an application received and send for review.

District 6  
Claudia L. Rodriguez

District 7  
Henry Rivera

District 8  
Cissy Lizarraga

Based on our review, the Tax Overpayment Refund that exceeded a three-year period was determined to be appropriate to send to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Tax Code.

**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





TAX OFFICE RECEIVED  
DEC 22 2020

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

Geo No. S275-999-0010-1900	Prop ID 43234
Legal Description of the Property 1 SCOTSDALE GARDENS #2 LOT 10  3336 SHEDFIELD PL  OWNER: MORALES HILDA	

MORALES HILDA  
707 E NOTTINGHAM DR  
SAN ANTONIO, TX 78209-3439

OP  
+3 yrs ✓

2015 OVERAGE AMOUNT \$39.98 ✓

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

<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: <u>Hilda Morales</u>			
	Address: <u>33 707 E. Nottingham</u> ✓			
	City, State, Zip: <u>San Antonio, TX 78209</u>			
<b>Step 2. Provide payment information.</b> Please attach copies of cancelled checks, bank statement or original receipts for all cash payments you made	Daytime Phone No.:	E-Mail Address:		
	<u>210-663-9884</u>	<u>hildaroyalbal@hotmail.com</u>		
	Payment made by:	Check No.	Date Paid	Amount Paid
	<u>USAA Electronic payment</u>			
<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		
<u>Juno 12/22/20</u>	<u>Hilda Morales Roybal</u> <u>Hilda Morales Roybal</u> ✓ <u>1/4/2018</u>			
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	By: <u>[Signature]</u>	Date: <u>12/22/2020</u> ✓

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

Notes

Go To

ANDREA  
ACT80122 v1.90

12/22/2020 11:49:08  
ACTEP

DEPOSIT Remittance Detail

Summary Query

Summary

Deposit No	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.						
A03141677	S27599900101900										
Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No	Payer	
	M20800000001	12/15/2020	45278757	201214123540	EF	241,465,823.54	\$3,170.20	PA	S27599900101900	800000-CORELOGIC	
	M19800000001	12/16/2019	42270858	191213175283	EF	220,479,351.04	\$3,841.80	PA	S27599900101900	800000-CORELOGIC	
	A01111928	01/11/2019	39857448	2529	CH	\$125,687.67	\$3,824.85	PA	S27599900101900	28503291-THE WESLEY I	
	M1721941027	01/02/2018	38927208	2377	CH	\$119,214.38	\$3,475.93	PA	S27599900101900	21941027-KEITH MURCH	
*	X0128171022	01/28/2017	34358255	38881	CH	\$3,418.71	\$3,418.71	PA	S27599900101900	MORALES HILDA	
	A03141677	02/29/2016	32007094	0009076326	CH	\$2,179.99	\$2,140.01	PA	S27599900101900	MORALES HILDA	
	A03141677	02/29/2016	32007094	0009076326	CH	\$2,179.99	\$39.98	LG	S27599900101900	MORALES HILDA	
	IP01281698	01/27/2016	31322178	CC001205805	CR	\$1,238.10	\$1,238.10	PA	S27599900101900	24368453-HILDA ROYBA	
	A04071548	04/07/2015	29075958	2905425	CH	\$0.08	\$0.08	PA	S27599900101900	MORALES HILDA	
	A04071548	03/31/2015	29073842	0002905425	CH	\$490.80	\$490.80	PA	S27599900101900	MORALES HILDA	
	A02181523	02/18/2015	28791870	95425094	CH	\$800.00	\$800.00	PA	S27599900101900	MORALES HILDA	
	A01221565	01/22/2015	28064619	0051024820	CH	\$1,200.00	\$1,200.00	PA	S27599900101900	MORALES HILDA	
Applied Total							\$60,062.37				

*13yrs*