

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

AGENDA DATE: April 9, 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.

A refund to Aztec Contractors, Inc., in the amount of \$11,136.68 for an overpayment made on February 1, 2024 of 2023 taxes, Geo. # 1113-999-1167-1634. This action would allow us to comply with state law which requires approval by the legislative body of refunds of tax overpayments greater than \$2,500.00.

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 greater than \$2,500.00, 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)

OP
+2500

THE CITY OF EL PASO CONSOLIDATED TAX OFFICE

221 N. Kansas, Suite 300

El Paso, Texas 79901

Phone (915) 212-0106, Fax (915) 212-0108, Email: taxforms@elpasotexas.gov

TAX OFFICE
RECEIVED

MAR 18 2024

APPLICATION FOR TAX REFUND

The Consolidated Tax Office collects property taxes for all eligible property taxing entities within El Paso County.

APPLICANT MUST PROVIDE THE FOLLOWING INFORMATION:

Refund To: Aztec Contractors, Inc. ✓		Phone: HOME: WORK: 915-577-9685		Property ID# (One application per account) 621778 <u>1113-999-1167-1634</u>	
Address (mail refund to :) 4509 Osborne El Paso Tx 79922 ✓		Property Address: And/or Legal Description: 4509 Osborne El Paso TX 79922			
Tax year requested:	Date payment made:	Check No. & Date, if known:		Amount of taxes paid:	Amount of refund requested:
1. 2023	2-1-2024			11,136.68	11,136.68
2.					
3.					
TOTAL AMOUNT (sum of the above amounts)				11,136.68	11,136.68 ✓

(City Council approval required if over \$2,500)

REQUIRED: Copy of original receipt, front & back of negotiated check, OR
bank statement showing item cleared (both the bank & taxpayer name must appear)

REASON FOR OVERPAYMENT:

Clerical Error

"I certify that information given to obtain this refund is true and correct."

Requestor signature:

Frank Spencer III

Printed name:

Date: 3-18-2024 ✓

President

Title:

Any person knowingly submitting false entries is subject to: (1) Imprisonment of 2 to 10 years, or \$5,000 fine, or both.

(2) Imprisonment up to one year, or fine not over \$2,000, or both. (Sec 37.10 Penal Code) An application for a refund must be made within 3 years after the date of the payment or the taxpayer waives the right to the refund (Sec 31.11 (c)).

TAX OFFICE Entry:

(✓) REFUND APPROVED

Tax Office Approval:

Date:

3-19-24 ✓

Date:

(Placed on City Council Agenda over \$2,500)

- () DISAPPROVED () Returned to sender () See below/attached
- () Required documentation (Tax receipt, Canceled Check, Bank Statement, or Other) not submitted.
- () Record of overpayment not found on this property.
- () Property not found as identified, resubmit after correction.
- () Other: _____