

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

**AGENDA DATE:** July 30, 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?  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  
July 30, 2024

1. MBM Farms LLC, in the amount of \$75.93, made an overpayment on December 28, 2021 of 2021 taxes.  
(Geo. #F082-000-0180-07A0)
2. MBM Farms LLC, in the amount of \$10.87, made an overpayment on December 28, 2021 of 2021 taxes.  
(Geo. #F082-000-0100-3125)
3. MBM Farms LLC, in the amount of \$29.82, made an overpayment on December 28, 2021 of 2021 taxes.  
(Geo. #F082-000-0100-3150)

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Laura D. Prine  
City Clerk



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Maria O. Pasillas, RTA  
Tax Assessor Collector

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

**CITY TAX OFFICE**

MAY 29 2024

OP  
+ 3 yrs

**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:

F082-000-0100-3125

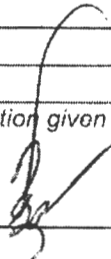
Refund To: MBM Farms, LLC ✓		Phone: HOME: WORK: 915-585-3555		Property ID# (One application per account) 362377	
Address (mail refund to): 279 Shadow Mountain Dr., Suite E. #300 El Paso, TX 79912 ✓		Property Address: And/or Legal Description: 10 Fubens S 38 FT or 31 1/2			
Tax year requested:	Date payment made:	Check No. & Date, if known:		Amount of taxes paid:	Amount of refund requested:
1. 2021	12/30/2021	32910 12/28/2021		97.25	16.87
2.					
3.					
TOTAL AMOUNT (sum of the above amounts)				97.25	10.87 ✓

(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: Overpayment made by mistake

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

Requestor signature: 

Date: 5-29-24 ✓

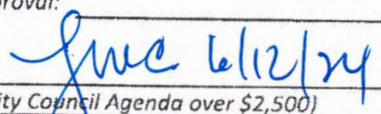
Printed name: Valerie Moran

Title: President

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. (See 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: 6-10-24 ✓

(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, but it after correction.
- ( ) Other:

**CITY TAX OFFICE**  
JUN 10 2024  
Received by

**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, MBM FARMS LLC (“Taxpayer”) has applied for a refund with the tax assessor for their 2020 property taxes that were overpaid on April 9, 2021 in the amount of \$10.87 (Ten and 87/100 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 MBM FARMS LLC, 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 \$10.87 (Ten and 87/100 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:**

  
\_\_\_\_\_  
Juan S. Gonzalez  
Senior Assistant City Attorney

**APPROVED AS TO CONTENT:**

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

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El Paso, Texas 79901

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

CITY TAX OFFICE

MAY 29 2024

OP  
+ 3 yrs

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:

F022-000-0100-3150

Refund To: MBM Farms, LLC ✓		Phone: HOME: WORK: 915-585-3555		Property ID# (One application per account) 296126	
Address (mail refund to): 279 Shadow Mountain Dr., Suite E, #300 El Paso, TX 79912 ✓		Property Address: And/or Legal Description: 10 Fabens 29 #30			
Tax year requested:	Date payment made:	Check No. & Date, if known:		Amount of taxes paid:	Amount of refund requested:
1. 2021	12/30/2021	32911	12/28/2021	267.05	29.82
2.					
3.					
TOTAL AMOUNT (sum of the above amounts)				267.05	29.82 ✓

(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: Overpayment made by mistake

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

Requestor signature:

Date: 5-29-24

Valerie Maros

Title: President ✓

Printed name:

Title:

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TAX OFFICE Entry: (✓) REFUND APPROVED

Tax Office Approval:

Julia Celis

Date: 6-10-24

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

Date:

- ( ) DISAPPROVED
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- ( ) Property not found as identified. Submit after correction.
- ( ) Other:

CITY TAX OFFICE  
JUN 10 2024  
Received POP

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**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, MBM FARMS LLC (“Taxpayer”) has applied for a refund with the tax assessor for their 2020 property taxes that were overpaid on April 9, 2021 in the amount of \$29.82 (Twenty-Nine and 82/100 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 MBM FARMS LLC, 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 \$29.82 (Twenty-Nine and 82/100 Dollars) is approved.

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

**CITY OF EL PASO:**

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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 Pasillas  
Tax Assessor/Collector

OP  
+ 3yrs

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CITY TAX OFFICE

MAY 29 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:

F092-000-0180-07A0

Refund To: <b>MBM Farms, LLC</b> ✓		Phone: HOME: WORK: <b>915-585-3555</b>		Property ID# (One application per account) <b>253335</b>	
Address (mail refund to): <b>279 Shadow Mountain Dr, Suite E, #300 El Paso, TX 79912</b> ✓		Property Address: <b>360 N Fabens Rd</b> And/or Legal Description: <b>18 Fabens 8 to 10 &amp; W 1/2 of 7</b>			
Tax year requested:	Date payment made:	Check No. & Date, if known:		Amount of taxes paid:	Amount of refund requested:
1. <b>2021</b>	<b>12/30/2021</b>	<b>32912</b>	<b>12/28/2021</b>	<b>680.00</b>	<b>75.93</b> ✓
2.					
3.					
TOTAL AMOUNT (sum of the above amounts)				<b>680.00</b>	<b>75.93</b>

(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: Overpayment made by mistake

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

Requestor signature

Date: **5-29-24** ✓

**Valerie Maras**  
Printed name:

**President**  
Title:

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TAX OFFICE Entry: (✓) REFUND APPROVED

Tax Office Approval:

N.N.

Date: **6-10-24**

*[Signature]*

Date:

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

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JUN 10 2024

Received POP

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**WHEREAS**, taxpayer, MBM FARMS LLC (“Taxpayer”) has applied for a refund with the tax assessor for their 2020 property taxes that were overpaid on April 9, 2021 in the amount of \$75.93 (Seventy-Five and 93/100 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

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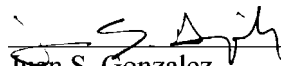
**CITY OF EL PASO:**

\_\_\_\_\_  
Oscar Leoser  
Mayor


**ATTEST:**

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

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Juan S. Gonzalez  
Senior Assistant City Attorney

**APPROVED AS TO CONTENT:**

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





# Internal Audit Department

**MAYOR**  
Oscar Leaser

**DATE:** June 18, 2024

**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**  
Dr. Josh Acevedo

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

**District 5**  
Isabel Salcido

MBM FARMS LLC	F082-000-0180-07A0	\$75.93
MBM FARMS LLC	F082-000-0100-3150	\$29.82
MBM FARMS LLC	F082-000-0100-3125	\$10.87

**District 6**  
Art Fierro

**District 7**  
Henry Rivera

The Internal Audit Department 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 Department for review. The Tax Office took 2 days to process the application received and send for review.

**District 8**  
Chris Canales

**INTERIM CITY  
MANAGER**  
Cary Westin

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: 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](mailto:calderones@elpasotexas.gov)



City of El Paso  
Internal Audit Department  
Tax Office Refund Project  
Week of 06/10/2024 Reviews- Over Three Years

#	Refund To	P.I.D. 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	Totals Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Applications	Comments
1	MBM FARMS, LLC	F082-000-0180-07A0	\$75.93	5/29/2024	6/10/2024	6/10/2024	6/12/2024	2	6/17/2024	
2	MBM FARMS, LLC	F082-000-0100-3150	\$29.82	5/29/2024	6/10/2024	6/10/2024	6/12/2024	2	6/17/2024	
3	MBM FARMS, LLC	F082-000-0100-3125	\$10.87	5/29/2024	6/10/2024	6/10/2024	6/12/2024	2	6/17/2024	
			<u>\$116.62</u>							



**Legend**

■ 01 to Days