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? X YES NO

PRIMARY DEPARTMENT: Tax Office SECONDARY DEPARTMENT: N/A

DEPARTMENT HEAD:

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

Revised 04/09/2021

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)

Maria O. Pasillas

Maria O. Pasillas, RTA Tax Assessor Collector

Laura D. Prine City Clerk

THE CITY OF EL PASO CONSOLIDATED TAX OFFICE CITY TAX OFFICE

221 N. Kansas, Suite 300

El Paso, Texas 79901

Phone (915) 212-0106, Fax (915) 212-0108, Email: taxforms@eleasotekas.gov 2 9 2024

APPLICATION FOR TAX REFUND

The Cons	olidated Tax Office coll	ects proper	ty taxes for all elig	ible propert	y taxing entities	within El Paso Co	unty:
APPLICANT MUST PROV	IDE THE FOLLOWING INF	ORMATION:			E083-	000-0100	-3125
Refund To:	1/	Phone:				ne application per accoun	
11011	V	HOME:					
MAM F	arms.LLC	WORK ()	5-585-35	355	1367	377	
	•	WORK.	0-703-5)))			
Address (mail refund to	.1	Property Ac	Idroce:		L	V	
279 Shadow M		And/or	101633.				
Sule E. #300	Carley bein	1	ription: 10 Feb.	en 4 9 9	UETOL	71/5/	
El Puso, T		Loga, Dooo	inplion. 70 Title		0 0 0		
Tax year requested:	Date payment made:	Check No.	& Date, if known:	Amount of t	axes paid:	Amount of refund i	requested:
1.2021	12.30/2021	32910	12/28/2021	97	.25	10.0	7
2.		1.4.					- A
3.							V
	TOTAL AMOUN	IT (sum of th	ne above amounts)	97	1.25	10.8	7
				***************************************		oval required if over	\$2,500)
	REQUIRED:	Copy of or	iginal receipt, fron	t & back of	negotiated ched	ck, OR	
	bank statement s	howing iten	n cleared (both the	e bank & ta	xpayer name m	ust appear)	
REASON FOR OVE			Payment				
	<u> </u>	**************************************					
							The state of the s
Washington		***************************************					***************************************
"I certify that info	rmation given to obta	in this rof	und is true and c	orrect "			***************************************
. Johny Widt init	A COST	2117 (7113 7011	and is true and e	orrect.			
	// /						
	D. 1				Date:	5-29-2	4 4
Requestor signatu	ıre:				***************************************		
1	3.4						
Valerie	Maros				Ĩ.	esident	
Printed name:		************************			Title:	es. aen T	
An	v person knowingly submitt	ing false entr	ies is subject to: (1) Im	prisonment of	2 to 10 years, or \$	5.000 fine or both.	
(2) Imprisanment aj	n to one year, or fine not ov	er \$2,000, or t	both. (Sec 37.10 Penaf	Code) An appl	lication for a refund	f must be made within) 3 years after
	the date of the	payment or t	the taxpayer waives th	e right to the	refund (Sec 31.11 (c)).	
TAX OFFICE Entry:	() REFUI	ND APPROV	/ED				/
	1 0						V
Tax Office Approval:			1111			Data:	1100
"		1		·····		Date:	10.24
	MC 6/12	24				Detail	
(Placed on City Cour	cil Agenda over \$2,500			***************************************	***************************************	Date:	
() DISAPPROVED		ned to send	for / \c	l1 /			
	documentation (Tax re			ee below/a	rrached	1 20 1	
() Record of	overpayment not foun	d on this n	roperty	otatement,	or Other) not su	ibmitted.	
() Property r	ot found idantified	mention by	ofter correction				
() Other:	CITY TAX O	FICE	or correction.				
(/ Other:							
	JUN 10 2	024					

della	Peceive	157		***************************************		***************************************	

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
ATTEST:	Mayor
Laura D. Prine	
City Clerk	
APPROVED AS TO FORM:	APPROVED AS TO CONTENT:
Juan S. Gonzalez	Maria Pasillas
Senior Assistant City Attorney	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 2 9 2024

	APPLICATION FOR T	TAX REFUND			
The Consolidated Tax Office of	collects property taxes for all elig	gible property taxing entitle	s within El Paso County.		
APPLICANT MUST PROVIDE THE FOLLOWING I	NFORMATION:	F087-	000-0100-3150		
Refund To:	/ Phone:		One application per account)		
MBM Farms, LLC	HOME:	0.00	/		
The state of the	WORK: 915-585-35	296	126		
	(10 903-79)	55	•		
Address (mail refund to :)	Property Address:	1			
279 Shadow Mourtain Dr.	And/or				
30.te E, #300	Legal Description: 10 Folgo	19 330			
El Paso, TX 79912	1000	:45 ((1)			
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 12/29/2021		29.87		
2.					
3.			V		
TOTAL AMO	OUNT (sum of the above amounts)	267.05	29.82		
		· · · · · · · · · · · · · · · · · · ·	ty Council approval required if over \$2,500)		
	D: Copy of original receipt, from				
	t showing item cleared (both th	ne bank & taxpayer nome r	nust appear)		
REASON FOR OVERPAYMENT:	Overparment r	made by mis	take		
	* /				
"I certify that information given to o	btain this refund is true and c	correct."			
h /					
4 /					
2		Date:	5-29-24		
Requestor signature:					
Valerie Maros		10) , , ,		
Valevie Maros Printed name:			resident /		
		Title:			
Any person knowingly sub-	nitting false entries is subject to: (1) In	nprisonment of 2 to 10 years, or	\$5,000 fine, or both.		
the date of	the payment or the taxpayer waives the	i Codej An application for a reful he right to the refund (Sec 31-11	nd must be made within 3 years after		
		710 1 201 (1) 1110 (1) 10 (1)	1-1/-		
TAX OFFICE Entry: (VREI	FUND APPROVED		V		
Tax Office Approval.	111		V		
Tax Office Approval:	NIA.		Date: 6-10-24		
	flue 4/12/	X1			
(Placed on City Council Agenda over \$2,	7000	7	Date:		
	urned to sender () s	See below/attached			
() Required documentation (Tax	receipt, Canceled Check, Bank	Statement, or Other) not s	submitted.		
() Record of overpayment not fo	und on this property.				
() Property not found as do FF	atter correction.				
() Other:					
IUN 1 0 202	4				
JUN					
Received	524				
1					

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, 2021in 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:
		Oscar Leeser
ATTEST:		Mayor
Laura D. Prine City Clerk		
APPROVED AS TO FORM:		APPROVED AS TO CONTENT:
Juan S. Gonzalez		Maria Pasillas Maria Pasillas
Senior Assistant City Attorney		Tax Assessor/Collector

THE CITY OF EL PASO CONSOLIDATED TAX OFFICE

221 N. Kansas, Suite 300 El Paso, Texas 79901

MAY 2 9 2024

CITY TAX OFFICE

+3yrs

Application for Tax Refund-WebVer

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

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

APPLICANT MUST PROV	VIDE THE FOLLOWING INF	ORMATION:			F082-	-0810-000	OTAO
Refund To:	Phone:				application per account)		
100M T		HOME:					
MBM Farms, LLC		WORK O	PIE FAF 3		75	3335	
	170111. 9	115-585-3	555	7			
Addraga (mail refund to	.1	Dranatu As	Idress: 360 N	C \	0 \		
Address (mail refund to 279 Shadow M	The last of the la		laress: 300 N	tubens	de C		
Soite E, #	ZAN	And/or	rintians and a	0		. V 67	
		Legal Desci	inplion. 18 taber	8 8 4	010 5	w Yz of 7	
El Paso, T		Charle Ma	9 Data if Israelin	A		A	
Tax year requested:	Dale payment made:		& Date, if known:	Amount of ta		Amount of refund requ	
1. 2021	12/30/2021	5412	12/28/2021	68	0.00	75.93	V
2.							
3.			L.,		À 11A	**************************************	
	TOTAL AMOU	VI (sum of th	ne above amounts)		0.00	75.93)
	7					al required if over \$2,5	500)
			iginal receipt, fron				
Land Land			n cleared (both the				
REASON FOR OV	ERPAYMENT:	Duerpo	ayment r	ade	by mist	ake	
			/				
	/		A				
"I certify that info	ormation given to obta	ain this refu	und is true and co	prrect."			
l contany traction							-
	//				-		, d
	ala/				Date: 5	-29-24	
Requestor signat	ure						
1					0	1 1	
Valerie	Maros				Pre	sident	
Printed name:					Title:		
A	ny person knowingly submit	ting false entr	ies is subject to (1) lm	orisonment of .	2 to 10 years, or \$5,0	000 fine, or both.	
(2) Imprisonment u	ip to one year, or fine not av	er \$2,000, or l	both. (Sec 37.10 Penal	Code) An appli	cation for a refund r	nust be made within 3 ye	ears after
	the date of th	e payment or t	the taxpayer waives th	to the r	efund (Sec 31.11 (c))).	and the state of
TAX OFFICE Entry:	I GA REEL	ND APPROV	/FD				
TAX OFFICE Entry.	I (V) KETO	NO AFFRON	720				•
Tour Office Appeared			N.H.			Date: (0-)	5-24
Tax Office Approval:	7	1				101e. <u>6-11</u>	201
	TIME tol	12/21			r	Date:	
(0) 1 61 6		1.60	7			Jule.	
	ncil Agenda over \$2,50		1				AND THE RESIDENCE OF THE PROPERTY OF THE PROPE
() DISAPPROVED		ned to send		ee below/at		*** *	
11	documentation (Tax re			Statement, c	or Other) not sub	mitted.	
, ,	f overpayment not four						
() Property	not found as identified	, resubmit	after correction.				
CITYHTAX	OFFICE						
		Marie Ma					
THE RESERVE OF THE PERSON OF T	6 202h						
JUN 0	Ø 2024						V
Receive	1 757 /						
							01/19/2023

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 \$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

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 \$75.93 (Seventy-Five and 93/100 Dollars) is approved.

2024

ATTROVED tills	_ uay 01	, 2024.
		CITY OF EL PASO:
		Oscar Leeser
ATTEST:		Mayor
Laura D. Prine City Clerk		
APPROVED AS TO FORM:		APPROVED AS TO CONTENT:
: - S Sily		Maria O. Pasillas
Juan S. Gonzalez		Maria Pasillas
Senior Assistant City Attorney		Tax Assessor/Collector

ADDDOVED this



Internal Audit Department

MAYOR

DATE:

TO:

June 18, 2024

Oscar Leeser

Maria O. Pasillas, Tax Assessor/Collector

domento S. Calden

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

District 3 Cassandra Hernandez

District 4 Joe Molinar

District 5 Isabel Salcido

District 6 Art Fierro

District 7 Henry Rivera

District 8 Chris Canales

INTERIM CITY MANAGER Cary Westin

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.

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

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

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.

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



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

Refugitive	P.I.D. Number	Ameunt of	Date Application		Date Application was approved by	Date Tax Office Sent to	Totals Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit	Constitute
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	
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	
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>-</u>
		\$116.62							

Legend

OI HI Days.