

TAX REFUNDS OVER THREE (3) YEARS  
July 18, 2023

1. Lone Star Title, in the amount of \$448.82, made an overpayment on November 15, 2019 of 2019 taxes.  
(Geo. # D465-999-0220-2500)
2. Western Heritage Bank, in the amount of \$722.73, made an overpayment on December 11, 2019 of 2019 taxes.  
(Geo. # S618-999-000P-0700)



*Laura D. Prine*

---

Laura D. Prine  
City Clerk

*Maria O. Pasillas*

---

Maria O. Pasillas, RTA  
Tax Assessor Collector



1940 4079 A =

made 6/2

MARIA O. PASILLAS, RTA  
CITY OF EL PASO TAX ASSESSOR COLLECTOR  
221 N. KANSAS, STE 300  
EL PASO, TX 79901

MAY 31 2023

PH: (915) 212-0106 FAX: (915) 212-0107 Email: taxforms@elpasotexas.gov

<b>Geo No.</b> D465-999-0220-2500	<b>Prop ID</b> 667199
<b>Legal Description of the Property</b> BLK 22 DESERT SPRINGS #4 LOT 25 2228 THAWLINE PL 79911	
OWNER: DEMPSEY SCOTT N & STEPHANIE S	

DESERT VIEW CONSTRUCTION INC  
7910 GATEWAY BLVD E STE 102  
EL PASO, TX 79915-1810

OP  
T34vs

2019 OVERAGE AMOUNT \$448.42

1: CITY OF EL PASO, 6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 18: CANUTILLO ISD

448.82 ✓

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.

<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>Lone Star T. Ho</u>			
	Address: <u>7910 Gateway Blvd E, Ste 103</u> ✓			
	City, State, Zip: <u>EL Paso, TX 79915</u>			
	Daytime Phone No.: <u>915 591 8844</u>	E-Mail Address:		
<b>Step 2. Provide payment information.</b> 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>Lone Star Company</u>	<u>395799</u>	<u>11/15/19</u>	<u>1,805.18</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.		
	This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below): <u>College check checked</u>			
<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>Mary McCallum</u>		<u>Mary McCallum</u> ✓	
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	By: <u>N.N</u>	Date: <u>5-31-23</u>



# Internal Audit Office

**MAYOR**  
Oscar Leeser

**DATE:** June 6, 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 Annelo

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

**District 4**  
Joe Molinar

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

**District 5**  
Isabel Salcido

LONE STAR TITLE D465-999-0220-2500 \$448.82

**District 6**  
Art Fierro

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 2 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.

**CITY MANAGER**  
Tommy Gonzalez

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

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



**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, Lone Star Title ("Taxpayer") has applied for a refund with the tax assessor for their 2019 property taxes that were overpaid on November 15, 2019 in the amount of \$448.82 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 Lone Star Title 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 \$448.82 is approved.

APPROVED this 18<sup>th</sup> day of July, 2023.



CITY OF EL PASO:

Oscar Leiser  
Mayor

ATTEST:

Laura D. Prine  
Laura D. Prine  
City Clerk

APPROVED AS TO FORM:

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

APPROVED AS TO CONTENT:

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



TAX OFFICE RECEIVED

MARIA O. PASILLAS, RTA
CITY OF EL PASO TAX ASSESSOR COLLECTOR
221 N. KANSAS, STE 300
EL PASO, TX 79901

FEB 23 2023

PH: (915) 212-0106 FAX: (915) 212-0107 Email: taxforms@elpasotexas.gov

TVO ELP CONDO LP
221 N KANSAS ST FL 16
EL PASO , TX 79901-1443

OP
+ 3yrs

Geo No. S618-999-000P-0700 Prop ID 182558
Legal Description of the Property
STANTON 4433 CONDOMINIUMS BUILDING P
#355 (1112.00 SQ FT) & .00568% UND INT
IN COMMON AREA (3.4141 AC)
4433 STANTON ST-P355
OWNER: TVO ELP CONDO LP

2019 OVERAGE AMOUNT \$722.73

1: CITY OF EL PASO, 3: EL PASO 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.

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. Who should the refund be issued to: Name: Western Heritage Bank, Address: 4849 N Mesa St, City, State, Zip: EL PASO, TX 79901
Step 2. Provide payment information. Payment made by: Western Heritage Bank, Check No.: 21416, Date Paid: 12-11-2019, Amount Paid: \$722.73
Step 3. Provide reason for this refund. I overpaid this account. Please refund the excess to the address listed in Step 1.
Step 4. Sign the form. SIGNATURE OF REQUESTOR (REQUIRED): Marty Cedillos, PRINTED NAME & DATE: Marty Cedillos 02/23/2023
TAX OFFICE USE ONLY: [X] Approved [ ] Denied By: N/A Date: 2-23-23



# Internal Audit Office

**MAYOR**  
Oscar Leeser

**DATE:** March 15, 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**  
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

**District 4**  
Joe Molinar

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

**District 5**  
Isabel Salcido

WESTERN HERITAGE BANK

S618-999-000P-0700 \$722.73

**District 6**  
Art Fierro

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 the application received and sent for review.

**District 7**  
Henry Rivera

**District 8**  
Chris Canales

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 & Chief Financial Officer

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



**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, Western Heritage Bank through TVO ELP Condo LP (“Taxpayer”) has applied for a refund with the tax assessor for their 2019 property taxes that were overpaid on December 11, 2019 in the amount of \$722.73 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 Western Heritage Bank through TVO ELP Condo LP 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 \$722.73 is approved.

APPROVED this 18<sup>th</sup> day of July, 2023.



**ATTEST:**

Laura D. Prine  
Laura D. Prine  
City Clerk

**CITY OF EL PASO:**

Oscar Leiser  
Oscar Leiser  
Mayor

**APPROVED AS TO FORM:**

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

**APPROVED AS TO CONTENT:**

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