

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

AGENDA DATE: January 17, 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?

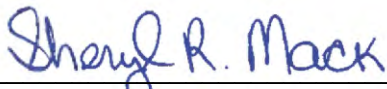
HAVE ALL AFFECTED DEPARTMENTS BEEN NOTIFIED? ☒ YES ☐ NO

PRIMARY DEPARTMENT: Tax Office

SECONDARY DEPARTMENT: N/A

*****REQUIRED AUTHORIZATION*****

DEPARTMENT HEAD:

 for Maria O. Pasillas

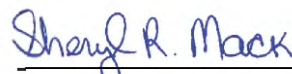
(If Department Head Summary Form is initiated by Purchasing, client department should sign also)

TAX REFUNDS OVER THREE (3) YEARS

January 17, 2024

1. Jesus Gonzalez, in the amount of \$639.50, made an overpayment on December 3, 2018 of 2018 taxes.
(Geo. # V893-999-3620-1200)
2. Sonia Gonzalez, in the amount of \$3,487.75, made an overpayment on December 23, 2019 of 2019 taxes.
(Geo. # V930-999-0030-3000)

Laura D. Prine
City Clerk

 for Maria O. Pasillas

Maria O. Pasillas, RTA
Tax Assessor Collector

OP
+ 3 yrs

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

NOV 16 2023

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: JESUS GONZALEZ		Phone: HOME: 915-240-0227 WORK:		Property ID# (One application per account) 186191 <u>✓ 893-999-3620-1200</u>	
Address (mail refund to :) 11867 Stephanie Dr., El Paso TX 79936		Property Address: And/or Legal Description: 362 VISTA DEL SOL#78 LOT 12 6100 SQ FT			
Tax year requested:	Date payment made:	Check No. & Date, if known:		Amount of taxes paid:	Amount of refund requested:
1. 2018	12/03/2018	173875		3704.76	639.50
2.					
3.					
TOTAL AMOUNT (sum of the above amounts)				3704.76	639.50 <u>✓</u>

(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:

Notified by property owner that we overpaid taxes for 2018,

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

Requestor signature:

Karen Stevens

Printed name:

Date: 11/16/2023 ✓

Manager, Mortgage Servicing RBFCL ✓

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:

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: _____



Internal Audit Department

MAYOR
Oscar Leoser

DATE: November 29, 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 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 Tax Overpayment Refund that exceeded a three-year period was reviewed:

District 5
Isabel Salcido

JESUS GONZALEZ

V893-999-3620-1200 \$639.50

District 6
Art Fierro

The Internal Audit Department 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 Department for review. The Tax Office took 11 days to process the application received and send for review.

District 7
Henry Rivera

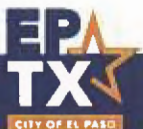
District 8
Chris Canales

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.

**INTERIM
CITY MANAGER**
Cary Westin

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

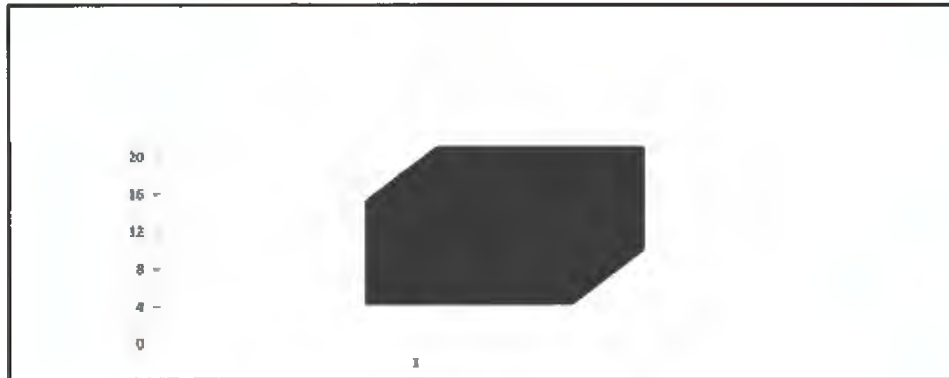
Edmundo S. Calderon, CIA, CGAP, CRMA – Chief Internal Auditor
Internal Audit Department | 218 N. Campbell | El Paso, TX 79901
O: (915) 212-0069 | D: (915) 212-1365 | Email: calderones@elpasotexas.gov



DELIVERING EXCEPTIONAL SERVICES

City of El Paso
Internal Audit Department
Tax Office Refund Project
Week of 11/27/2023 Reviews- Over Three Years

#	Refund To	Refund 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	JESUS GONZALEZ	V893-999-3630-1200	\$639.50	11/16/2023	11/16/2023	11/21/2023	11/27/2023	11	11/29/2023	
			<u>\$639.50</u>							



Legend

01: 11 Days

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, Jesus Gonzalez through RBFCU ("Taxpayer") has applied for a refund with the tax assessor for their 2018 property taxes that were overpaid on December 6, 2018 in the amount of \$639.50 (Six Hundred and Thirty-Nine and 50/100 Dollars) for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2018 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 Jesus Gonzalez through RBFCU showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2018 taxes and the tax refund in the amount of \$639.50 (Six Hundred and Thirty-Nine and 50/100 Dollars) is approved.

APPROVED this _____ day of _____, 2024.

CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:

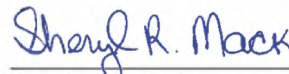
Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:

 for Maria O. Pasillas

Maria O. Pasillas, RTA
Tax Assessor/Collector



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

TAX OFFICE
RECEIVED

NOV 30 2023

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

EL PASO TITLE COMPANY INC
1201 N MESA
EL PASO, TX 79902

Geo No. V930-999-0030-3000	Prop ID 157440
Legal Description of the Property 3 VISTA RIDGE #1 LOT 30 5028.67 SQ FT 11952 PICASSO DR	
OWNER: VALENZUELA JUAN G A & I	

OP ✓
+2500
+3475

2019 OVERAGE AMOUNT \$3,487.75 ✓

1: CITY OF EL PASO, 6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 9: SOCORRO ISD

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.

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: <u>Sonia Gonzalez</u>			
	Address: <u>1200 Eleanor St</u> ✓			
	City, State, Zip: <u>Austin TX 78721</u>			
Step 2. Provide payment information. Please attach copy of cancelled check, original receipt, online payment confirmation or bank/credit card statement.	Daytime Phone No.: <u>917 859 6289</u>		E-Mail Address:	
	Payment made by: <u>ck</u>	Check No. <u>30078</u>	Date Paid <u>12/23/19</u>	Amount Paid <u>3487.75</u>
	TOTAL AMOUNT PAID (sum of the above amounts)			
Step 3. Provide reason for this refund. Please list any accounts and/or years that you intended to pay with this overage.	Please check one of the following:			
	☐	I paid this account in error and I am entitled to the refund.		
	☒	I overpaid this account. Please refund the excess to the address listed in Step 1. ✓		
	☐	I want this payment applied to next year's taxes.		
Step 4. Sign the form. Unsigned applications cannot be processed.	This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):			
	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) <u>[Signature]</u>		PRINTED NAME & DATE <u>SUBARNE PHILLIPS</u> <u>EL PASO TITLE CO INC</u> <u>11/30/23</u>	
TAX OFFICE USE ONLY: ☒ Approved ☐ Denied By: <u>N.N</u> Date: <u>11-30-23</u>				



Internal Audit Department

MAYOR
Oscar Leeser

DATE: December 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
Alexandra Anello

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 Mollnar

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

District 5
Isabel Salcido

SONIA GONZALEZ

V930-999-0030-3000 \$3,487.75

District 6
Art Fierro

The Internal Audit Department 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 Department for review. The Tax Office took 4 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.

**INTERIM
CITY MANAGER**
Cary Westin

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

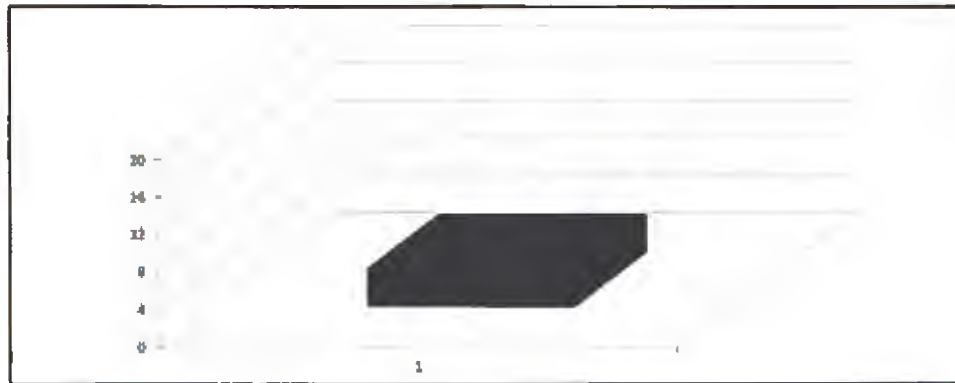
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DELIVERING EXCEPTIONAL SERVICES

City of El Paso
Internal Audit Department
Tax Office Refund Project
Week of 12/04/2023 Reviews- Over Three Years

Refund ID	Refund Number	Amount to Refund	Date Application was Received	Date of Proof of Payment was Received to the Tax Office	Date Application was approved by the Tax Office	Date Tax Office Sent to Internal Audit for Review	Total Days from Date Proof of Payment to Date Review	Date Internal Audit Reviewed Application	Comments
1	SONIA GONZALEZ	V930-999-0030-3000	\$3,487.75	11/30/2023	11/30/2023	12/4/2023	4	12/6/2023	
		\$3,487.75							



Legend

■ 01 to 0 Days

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, Sonia Gonzalez through El Paso Title Company Inc. ("Taxpayer") has applied for a refund with the tax assessor for their 2019 property taxes that were overpaid on December 23, 2019 in the amount of \$3,487.75 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 Sonia Gonzalez through El Paso Title Company Inc. 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 \$3,487.75 is approved.

APPROVED this _____ day of _____, 20__.

CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:

Laura D. Prine
City Clerk

APPROVED AS TO FORM:

Juan S. Gonzalez
Senior Assistant Attorney

APPROVED AS TO CONTENT:

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