

**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, Barbara McDade through Robert Timothy & Barbara Ann McDade (“Taxpayer”) has applied for a refund with the tax assessor for their 2019 property taxes that were overpaid on May 04, 2020 in the amount of \$20.03 for all taxing entities; and

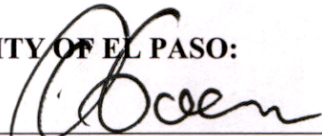
**WHEREAS**, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2019 taxes for a period not to exceed two years on a showing of good cause by the taxpayer; and

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL PASO:**


THAT THE City finds that Barbara McDade through Robert Timothy & Barbara Ann McDade 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 \$20.03 is approved.

**APPROVED this** 24th **day of** October, 2023.

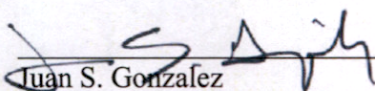
**CITY OF EL PASO:**

  
\_\_\_\_\_  
Oscar Leeser  
Mayor

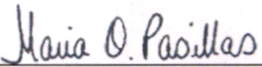
**ATTEST:**

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

**APPROVED AS TO FORM:**

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

**APPROVED AS TO CONTENT:**

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



TAX OFFICE RECEIVED

AUG 30 2023

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

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

Geo No. X606-000-010F-1490	Prop ID 680398
Legal Description of the Property 6 PUBLIC SCHOOL SEC 10 ABST 6674 TR 3-M (0.6886 AC)  16032 GAYLYNN RD 79938	
OWNER: MCDADE ROBERT TIMOTHY & BARBARA ANN	

MCDADE ROBERT TIMOTHY & BARBARA  
ANN  
16032 GAY LYNN RD  
EL PASO, TX 79938-8396

✓  
OP  
+ 3 yrs

2019 OVERAGE AMOUNT \$20.03 ✓

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 27: EMERG. SERVICES DIST. #2

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: <i>Barbara Mc Dade</i>				
	Address: <i>16032 Gay Lynn Rd</i>				
	City, State, Zip: <i>El Paso, TX, 79938</i>				
Daytime Phone No.: <i>915-238-5812</i>		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	
	<i>MO</i>	<i>#R209402188501</i>	<i>5/4/20</i>	<i>238.00</i>	
	<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 checked="" type="checkbox"/>	I paid this account in error and I am entitled to the refund.			<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>	I overpaid this account. Please refund the excess to the address listed in Step 1.			<input checked="" type="checkbox"/>
	<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):					
<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) <i>Barb Mc Dade</i>		PRINTED NAME & DATE <i>Barbara McDade</i> <i>8/27/23</i>		
TAX OFFICE USE ONLY:	<input checked="" type="checkbox"/> Approved	<input type="checkbox"/> Denied	By: <i>NH</i>	Date: <i>8-30-23</i>	



# Internal Audit Department

**MAYOR**  
Oscar Leeser

**DATE:** September 18, 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

BARBARA MCDADE X606-000-010F-1490 \$20.03

**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 16 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](mailto:calderones@elpasotexas.gov)



City of El Paso  
Internal Audit Department  
Tax Office Refund Project  
Week of 09/11/2023 Reviews- Over Three Years

Refund To	P.E.N. 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 Officer	Date Tax Office Sent to Potential Audit for Review	Total Days from Date Proof of Payment to Date Refund was Received	Date Internal Audit Subsequent Audit/Inspection	Comments
BARBARA MCDADE	X606-006-010F-1490	\$20 03 \$20 03	8/27/2023	8/30/2023	8/31/2023	9/15/2023	16	9/18/2023	

