

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

AGENDA DATE: December 13, 2022
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 B)

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:

Maria O. Pasillas

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

TAX REFUNDS OVER THREE (3) YEARS
December 13, 2022

1. Rae S Chang, in the amount of \$1,250.00, made an overpayment on January 30, 2018 of 2017 taxes.
(Geo. # C050-999-1000-4600)
2. Bobcat of El Paso c/o Total Equipment & Rental of El Paso, in the amount of \$410.71, made an overpayment on January 29, 2019 of 2019 taxes.
(Geo. # 1437-999-1265-9350)
3. Sylvia Tellez, in the amount of \$125.12, made an overpayment on March 11, 2019 of 2019 taxes.
(Geo. # 07CG-000-1072-3814)
4. Flexy Bags & Packaging c/o Bags & Packing Corp, in the amount of \$151.45, made an overpayment on March 06, 2018 of 2017 taxes.
(Geo. # 0914-999-1107-7334)
5. Nationstar Mortgage LLC dba Champion Mortgage Co, in the amount of \$945.63, made an overpayment on December 19, 2018 of 2018 taxes.
(Geo. # D417-000-0050-3100)
6. Esther M. Rossini, in the amount of \$10.01, made an overpayment on March 07, 2019 of 2018 taxes.
(Geo. #D457-000-0030-2300)
7. Stewart Title, in the amount of \$1,865.07, made an overpayment on April 30, 2018 of 2017 taxes.
(Geo. #S075-000-0220-18B0)
8. Autos Y Camiones Liberty LLC, in the amount of \$616.40, made an overpayment on January 07, 2019 of 2018 taxes.
(Geo. #1692-000-1317-5356)
9. Janice A. Torres, in the amount of \$223.35, made an overpayment on January 15, 2019 of 2018 taxes.
(Geo. #D047-999-0160-1700)
10. Janice Schmidtke, in the amount of \$4,395.95, made an overpayment on March 15, 2019 of 2018 taxes.
(Geo. #V893-999-0880-0900)

Laura D. Prine
City Clerk



Maria O. Pasillas, RTA
Tax Assessor Collector



Internal Audit Office

MAYOR
Oscar Leoser

DATE: June 28, 2022

CITY COUNCIL

TO: Maria O. Pasillas, Tax Assessor/Collector

District 1
Peter Svarzbein

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

District 2
Alexsandra Anello

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 3
Cassandra Hernandez

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 4
Joe Molinar

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

District 5
Isabel Salcido

CHANG RAE S	C050-999-1000-4600	\$1,250.00
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District 6
Claudia L. Rodriguez

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 is taking 6 days to process the application received and send for review.

District 7
Henry Rivera

District 8
Cissy Lizarraga

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 of Support Services & Chief Financial Officer

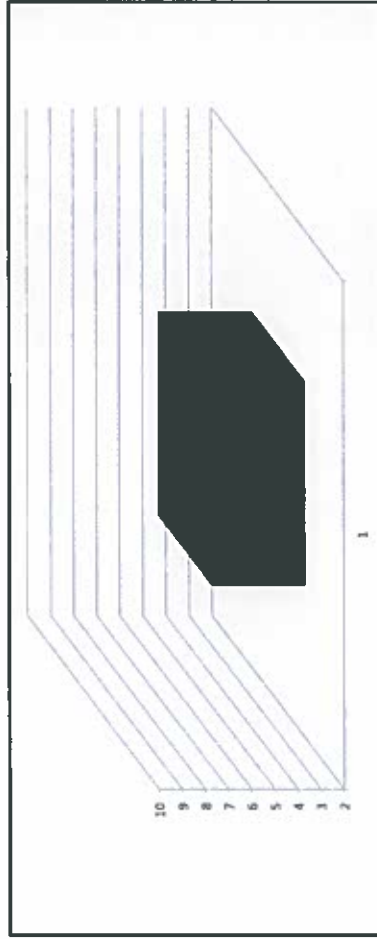
Edmundo S. Calderon – Chief Internal Auditor
Internal Audit Office | 218 N. Campbell | El Paso, TX 79901
O: (915) 212-0069 | Email: calderones@elpasotexas.gov



DELIVERING EXCEPTIONAL SERVICES

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 06/27/2022 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	Total Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Applications	Comments
1 CHIANG RAE S	C030-999-1000-1600	\$1,250.00	6/15/2022	6/21/2022	6/21/2022	6/27/2022	6	6/28/2022	
		\$1,250.00							



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, RAE S CHANG ("Taxpayer") has applied for a refund with the tax assessor for their 2017 property taxes that were overpaid on January 30, 2018 in the amount of \$1,250.00 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2017 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 Rae S Chang showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2017 taxes and the tax refund in the amount of \$1,250.00 is approved.

APPROVED this _____ day of _____, 2022.

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:

Maria O. Pasillas
Tax Assessor/Collector

TAX OFFICE
RECEIVED

JUN 21 2022

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 www.elpasotexas.gov/tax-office

CHANG RAE S
1636 DEDE LN
EL PASO, TX 79902-2201

Geo No. C050-999-1000-4600	Prop ID 176878
Legal Description of the Property 100 CAMPBELL N 15.25 FT OF 10 (2043 SQ FT) 701 S EL PASO ST OWNER: CHANG RAE S	

2017 OVERAGE AMOUNT \$1,250.00

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; 33: DOWNTOWN MGMT. DISTRICT

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>RAE S CHANG</u>			
	Address: <u>1636 Dede Ln</u>			
	City, State, Zip: <u>EL PASO TX 79902</u>			
Daytime Phone No.: <u>915 7263976</u>		E-Mail Address: <u>eun-sofia@hotmail.com</u>		
Step 2. Provide payment information. 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>CK 6643</u>	<u>1/29/18</u>	<u>1,250.00</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:			
	<input type="checkbox"/> I paid this account in error and I am entitled to the refund.			
	<input 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.			
<input type="checkbox"/> This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):				
Step 4. Sign the form. 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>RAE S CHANG</u> <u>6/15/2022</u>		
TAX OFFICE USE ONLY: <input type="checkbox"/> Approved <input type="checkbox"/> Denied By: _____ Date: _____				

Notes

Go To :

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ACT80122 v1.91

DEPOSIT Remittance Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.
X0201181020	C05099910004600				

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	O012822239	01/28/2022	49923525		CA	\$1,045.60	\$1,045.60	PA	C05099910004600	30907756-EUN CHANG
	A12072179	12/07/2021	48352530		CA	\$6,180.00	\$6,171.19	PA	C05099910004600	CHANG RAE S
	EC02012198	01/30/2021	46629583	CC003564640	EC	\$1,217.60	\$1,217.60	PA	C05099910004600	29410621-RAE S CHANG
	EC01262198	01/25/2021	46358404	CC003483983	EC	\$7,186.31	\$7,186.31	PA	C05099910004600	29284398-WONTAE KIM
	EC01312098	01/31/2020	43491009	CC002875786	EC	\$7,078.49	\$7,078.49	PA	C05099910004600	28129606-WONTAE KIM
*	X0203201003	01/31/2020	43544950	01422	CH	\$1,199.21	\$1,199.21	PA	C05099910004600	CHANG RAE S
	EC01311998	01/31/2019	40474666	CC002374313	EC	\$8,069.86	\$8,069.86	PA	C05099910004600	27087273-WONTAE KIM
	EC01301898	01/30/2018	37442697	CC001904594	EC	\$7,982.61	\$7,982.61	PA	C05099910004600	26124233-INDEOCK KIM
*	X0201181020	01/30/2018	37583444	06643	CH	\$1,250.00	\$1,250.00	LG	C05099910004600	CHANG RAE S
*	X0125171003	01/25/2017	34317578	00621	CH	\$7,611.96	\$7,611.96	PA	C05099910004600	CHANG RAE S
	EC01281698	01/28/2016	31408989	CC001214709	EC	\$7,495.84	\$7,495.84	PA	C05099910004600	24393653-JK TENNIS
	IP02251541	02/23/2015	28836666	CC001000877	CR	\$7,921.73	\$7,921.73	PA	C05099910004600	23768487-WONTAE KIM

Applied Total \$124,890.44



Internal Audit Office

MAYOR
Oscar Leaser

CITY COUNCIL

District 1
Peter Svarzbein

District 2
Alexsandra Anello

District 3
Cassandra Hernandez

District 4
Joe Molinar

District 5
Isabel Salcido

District 6
Claudia L. Rodriguez

District 7
Henry Rivera

District 8
Cissy Lizarraga

CITY MANAGER
Tommy Gonzalez

DATE: September 9, 2022

TO: Maria O. Pasillas, Tax Assessor/Collector

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

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.

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

BOBCAT OF EL PASO	1437-999-1265-9350	\$410.71
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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 is taking 2 days to process the application received and send for review.

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.

cc: Tomas Gonzalez, City Manager
Robert Cortinas, Deputy City Manager of Support Services & Chief Financial Officer

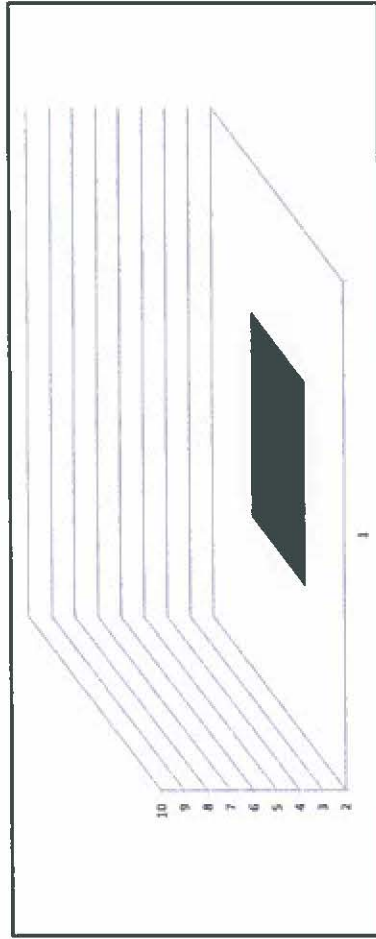
Edmundo S. Calderon – Chief Internal Auditor
Internal Audit Office | 218 N. Campbell | El Paso, TX 79901
O: (915) 212-0069 | Email: calderones@elpasotexas.gov



DELIVERING EXCEPTIONAL SERVICES

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 08/29/2022 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	Total Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Applications	Comments
1	BOBCAT OF EL PASO	1437-999-1265-9350	\$410.71	8/24/2022	8/29/2022	8/29/2022	8/31/2022	2	9/7/2022	
			\$410.71							



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, Bobcat of El Paso c/o Total Equipment & Rental of El Paso ("Taxpayer") has applied for a refund with the tax assessor for their 2019 property taxes that were overpaid on January 29, 2019 in the amount of \$410.71 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 Bobcat of El Paso c/o Total Equipment & Rental of El Paso 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 \$410.71 is approved.

APPROVED this _____ day of _____, 2022.

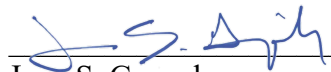
CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector

TAX OFFICE
RECEIVED

AUG 29 2022

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

BOBCAT OF EL PASO
C/O TOTAL EQUIPMENT & RENTAL OF
EL PASO
16301 N ROCKWELL AVE
EDMOND, OK 73013-9059

Geo No. 1437-999-1265-9350	Prop ID 646476
Legal Description of the Property DEALER HEAVY EQUIPMENT INV 11179 ROJAS DR OWNER: BOBCAT OF EL PASO	

2019 OVERAGE AMOUNT \$410.71

1: CITY OF EL PASO, 5: YSLETA 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. 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:			
	Address:			
	City, State, Zip:			
	Daytime Phone No.:		E-Mail Address:	
Step 2. Provide payment information. 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
	Bobcat of El Paso	008369	12-29-19	1,479.79
	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:			
	<input type="checkbox"/> I paid this account in error and I am entitled to the refund.			
	<input 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.			
	<input type="checkbox"/> This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):			
Step 4. Sign the form. 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	
			Lewis Cunningham 8-24-22	
TAX OFFICE USE ONLY: <input type="checkbox"/> Approved <input type="checkbox"/> Denied By: _____ Date: _____				

Notes

Go To :

TATIANNA
ACT80122 v1.91

12/01/2022 15:49:50
ACTEP

DEPOSIT

Remittance

Detail

Summary Query

Summary

Deposit No.

Account No.

Remit Seq No.

Check No.

Payment Amount

Payment Agreement No.

T01291900005

143799912659350

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	R030219498	01/29/2019	40484199	08369	CH	\$0.00	\$1,069.08-	LG	143799912659350	BOBCAT OF EL PASO
	R030220298	01/29/2019	40484199	08369	CH	\$0.00	\$410.71	TR	143799912659350	BOBCAT OF EL PASO
	R030220298	01/29/2019	40484199	08369	CH	\$0.00	\$410.71-	TR	143799912659350	BOBCAT OF EL PASO
	R030419498	01/29/2019	40484199	08369	CH	\$0.00	\$410.71-	TR	143799912659350	BOBCAT OF EL PASO
	R030419498	01/29/2019	40484199	08369	CH	\$0.00	\$410.71	TR	143799912659350	BOBCAT OF EL PASO
	R9201967	01/29/2019	40484199	08369	CH	\$0.00	\$0.00	TR	143799912659350	BOBCAT OF EL PASO
*	T01291900005	01/29/2019	40484199	08369	CH	\$1,479.79	\$1,479.79	PA	143799912659350	BOBCAT OF EL PASO
	P20184000001	01/31/2018	37801560	88888	CH	\$5,173,530.45	\$5,006.33	PA	143799912659350	88888-COUNTY TAX OFF
	RD2730545	04/11/2017	34798219	0000203453	CH	\$430.41-	\$430.41-	RD	143799912659350	25488799-TOTAL EQUIPM
	P201740001	01/31/2017	34881384	1713	CH	\$4,984,903.08	\$4,767.15	PA	143799912659350	88888-COUNTY TAX OFF
	R030217698	01/31/2017	34798219	05816	CH	\$0.00	\$1,313.81-	TR	143799912659350	BOBCAT OF EL PASO
	R030217698	01/31/2017	34798219	05816	CH	\$0.00	\$883.40	TR	143799912659350	BOBCAT OF EL PASO

Applied Total

\$49,309.86



Internal Audit Office

MAYOR
Oscar Leoser

DATE: September 19, 2022

TO: Maria O. Pasillas, Tax Assessor/Collector

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

CITY COUNCIL

District 1
Peter Svarzbein

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 4
Joe Molinar

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

District 5
Isabel Salcido

SYLVIA TELLEZ

07CG-000-1072-3814 \$125.12

District 6
Claudia L. Rodriguez

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 is taking 14 days to process the application received and send for review.

District 7
Henry Rivera

District 8
Cissy Lizarraga

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

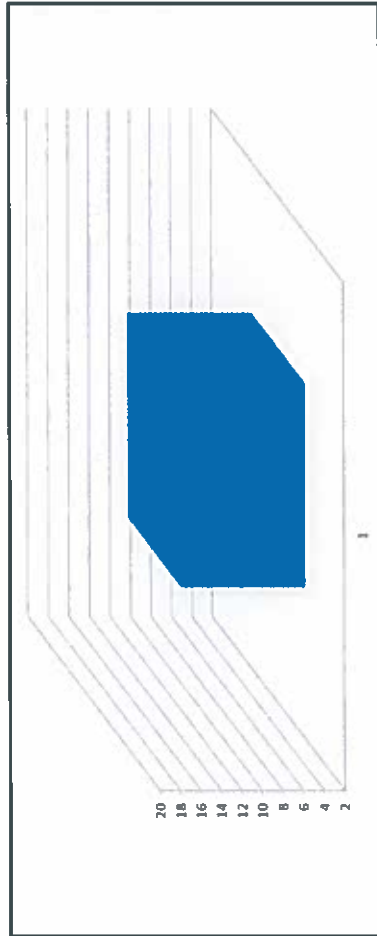
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Deputy City Manager & Chief Financial Officer

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



City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 09/12/2022 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 Application	Comments
1	SYLVIA TELLEZ	07CG-000-1072-3814	\$125.12	8/31/2022	8/31/2022	9/1/2022	9/14/2022	14	9/19/2022	
			<u>\$125.12</u>							



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, Sylvia Tellez ("Taxpayer") has applied for a refund with the tax assessor for their 2019 property taxes that were overpaid on March 11, 2019 in the amount of \$125.12 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 Sylvia Tellez 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 \$125.12 is approved.

APPROVED this _____ day of _____, 2022.

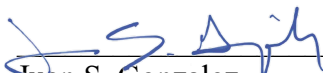
CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector



**TAX OFFICE
RECEIVED**
AUG 31 2022

**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

**SYLVIA TELLEZ
325 SAN JACINTO
CHAMBERINO, NM 88027**

Geo No. 07CG-000-1072-3814	Prop ID 429053
Legal Description of the Property INV MACH SIGN 833 S MAIN ST-B OWNER: TIME OUT	

2019 OVERAGE AMOUNT \$125.12

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 16: ANTHONY ISD, 17: TOWN OF ANTHONY, 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.

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:																			
	Name: <u>Sylvia Tellez</u>																			
	Address: <u>325 San Jacinto</u>																			
	City, State, Zip: <u>Chamberino, NM 88027</u>																			
	Daytime Phone No.: <u>915-637-4416</u>		E-Mail Address:																	
Step 2. Provide payment information. Please attach copy of cancelled check, original receipt, online payment confirmation or bank/credit card statement.	<table border="1"> <thead> <tr> <th>Payment made by:</th> <th>Check No.</th> <th>Date Paid</th> <th>Amount Paid</th> </tr> </thead> <tbody> <tr> <td><u>Sylvia Tellez</u></td> <td><u>125</u></td> <td><u>3-11-19</u></td> <td><u>400.00</u></td> </tr> <tr> <td colspan="4"><u>I no longer have WF Bank.</u></td> </tr> <tr> <td colspan="4">TOTAL AMOUNT PAID (sum of the above amounts)</td> </tr> </tbody> </table>				Payment made by:	Check No.	Date Paid	Amount Paid	<u>Sylvia Tellez</u>	<u>125</u>	<u>3-11-19</u>	<u>400.00</u>	<u>I no longer have WF Bank.</u>				TOTAL AMOUNT PAID (sum of the above amounts)			
Payment made by:	Check No.	Date Paid	Amount Paid																	
<u>Sylvia Tellez</u>	<u>125</u>	<u>3-11-19</u>	<u>400.00</u>																	
<u>I no longer have WF Bank.</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: <table border="1"> <tr> <td><input type="checkbox"/></td> <td>I paid this account in error and I am entitled to the refund.</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td>I overpaid this account. Please refund the excess to the address listed in Step 1.</td> </tr> <tr> <td><input type="checkbox"/></td> <td>I want this payment applied to next year's taxes.</td> </tr> <tr> <td><input type="checkbox"/></td> <td>This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):</td> </tr> </table>				<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.	<input type="checkbox"/>	This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):								
<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.																			
<input type="checkbox"/>	This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):																			
Step 4. Sign the form. 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) <u>Sylvia Tellez</u>		PRINTED NAME & DATE <u>Sylvia Tellez</u>																	

TAX OFFICE USE ONLY: ☐ Approved ☐ Denied By: _____ Date: _____

Notes

Go To :

12/01/2022 17:26:24
ACTEPTATIANN
ACT80122 v1.91

DEPOSIT

Remittance

Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.
A03111986	07CG00010723814				

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	A11222194	11/22/2021	48167350	693	CH	\$153.45	\$153.45	PA	07CG00010723814	30160586-MURILLO ROB
*	T12072000001	12/07/2020	45144881	01002	CH	\$175.97	\$175.97	PA	07CG00010723814	TIME OUT
	R0105132091	10/11/2019	40930246	0000222935	CH	\$125.12	\$125.12	LG	07CG00010723814	27273727-SYLVA TELLE
	RC220901	10/11/2019	40930246	0000222935	CH	\$125.12	\$125.12	TR	07CG00010723814	31474514-TELLEZ SYLV
	RC220901	10/11/2019	40930246	0000222935	CH	\$125.12-	\$125.12-	TR	07CG00010723814	27273727-SYLVA TELLE
	RD3317508	10/11/2019	40930246	0000222935	CH	\$125.12-	\$125.12-	LG	07CG00010723814	27273727-SYLVA TELLE
	A03111986	03/11/2019	40930246	125	CH	\$400.00	\$400.00	PA	07CG00010723814	27273727-SYLVA TELLE
	R9201967	03/11/2019	40930246	125	CH	\$0.00	\$125.12	LG	07CG00010723814	27273727-SYLVA TELLE
	R9201967	03/11/2019	40930246	125	CH	\$0.00	\$125.12-	TR	07CG00010723814	27273727-SYLVA TELLE
*	T01031840003	01/02/2018	36803343	02240	CH	\$92.56	\$92.56	PA	07CG00010723814	TIME OUT
*	X0206171021	01/31/2017	34766850	02103	CH	\$42.86	\$42.86	PA	07CG00010723814	TIME OUT
*	X0128161015	01/28/2016	31373709	00215	CH	\$44.37	\$44.37	PA	07CG00010723814	TIME OUT

Applied Total \$1,327.00



Internal Audit Office

MAYOR
Oscar Leeser

DATE: September 27, 2022

TO: Maria O. Pasillas, Tax Assessor/Collector

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

CITY COUNCIL

District 1
Peter Svarzbein

District 2
Alexsandra Anello

District 3
Cassandra Hernandez

District 4
Joe Molinar

District 5
Isabel Salcido

District 6
Claudia L. Rodriguez

District 7
Henry Rivera

District 8
Cissy Lizarraga

CITY MANAGER
Tommy Gonzalez

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

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.

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

FLEXY BAGS & PACKAGING	0914-999-1107-7334	\$151.45
NATIONSTAR MORTGAGE LLC dba CHAMPION MORTGAGE CO	D417-000-0050-3100	\$945.63
ESTHER M. ROSSINI	D457-000-0030-2300	\$10.01
STEWART TITLE CO	S075-000-0220-18B0	\$1,865.07

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 is taking 0 to 9 days to process the application received and send for review.

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.

cc: Tomas Gonzalez, City Manager
Robert Cortinas, Deputy City Manager & Chief Financial Officer

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



City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 09/19/2022 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	Total Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Applications	Comments
1	ESTHER M. ROSSINI	D457-000-0030-2300	\$10.01	3/7/2022	9/14/2022	9/14/2022	9/23/2022	9	9/27/2022	
2	STEWART TITLE CO	S075-000-0220-18B0	\$1,865.07	9/8/2022	9/15/2022	9/16/2022	9/23/2022	8	9/27/2022	
3	NATIONSTAR MORTGAGE LLC dba CHAMPION MORTGAGE CO	D417-000-0050-3100	\$945.63	9/15/2022	9/20/2022	9/21/2022	9/23/2022	3	9/27/2022	
4	FLEXY BAGS & PACKAGING	0914-999-1107-7334	\$151.45	9/14/2022	9/23/2022	9/23/2022	9/23/2022	0	9/27/2022	
			<u>\$2,972.16</u>							

Legend
■ 31-60 Days
■ 61-90 Days
■ 91-120 Days
■ 121-180 Days
■ 181-360 Days
■ 361-720 Days
■ 721-1080 Days
■ 1081-1440 Days
■ 1441-1800 Days
■ 1801-2160 Days
■ 2161-2520 Days
■ 2521-2880 Days
■ 2881-3240 Days
■ 3241-3600 Days
■ 3601-4000 Days
■ 4001-4400 Days
■ 4401-4800 Days
■ 4801-5400 Days
■ 5401-6000 Days
■ 6001-6600 Days
■ 6601-7200 Days
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■ 237001-237600 Days
■ 237601-238200 Days
■ 238201-238800 Days
■ 238801-239400 Days
■ 239401-240000 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, Flexy Bags & Packaging c/o Bags & Packaging Corp ("Taxpayer") has applied for a refund with the tax assessor for their 2017 property taxes that were overpaid on March 06, 2018 in the amount of \$151.45 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2017 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 Flexy Bags & Packaging c/o Bags & Packaging Corp showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2017 taxes and the tax refund in the amount of \$151.45 is approved.

APPROVED this _____ day of _____, 2022.

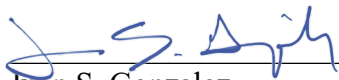
CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:

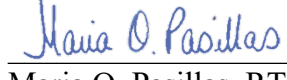
Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector

TAX OFFICE
RECEIVED
SEP 23 2022



TAX OFFICE
RECEIVED
SEP 09 2022

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

FLEXY BAGS & PACKAGING
C/O BAGS & PACKAGING CORP
720 CAMINO NORTE CT
EL PASO, TX 79932-4210

Geo No. 0914-999-1107-7334	Prop ID 604414
Legal Description of the Property FURN MACH 720 CAMINO NORTE CT	
OWNER: FLEXY BAGS & PACKAGING	

2017 OVERAGE AMOUNT \$151.45

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

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. 31.11e). 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:

Address:

City, State, Zip:

Daytime Phone No.:

E-Mail Address:

Step 2. Provide payment information.

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

Flexy Bags +
Packaging

3377

3-6-18

846.27

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.

☐ This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):

Step 4. Sign the form.

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

Hector VAZQUEZ

TAX OFFICE USE ONLY:

☐ Approved

☐ Denied

By:

Date: 09/14/2022

Notes

Go To :

TATIANNA
ACT80122 v1.9112/02/2022 09:43:54
ACTEP

DEPOSIT

Remittance

Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.
A03061865	091499911077334				

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
*	T11022200002	10/31/2022	51159897	01915	CH	\$899.26	\$899.26	PA	091499911077334	FLEXY BAGS & PACKAG
	A05022290	05/02/2022	50567651	1836	CH	\$1,264.17	\$1,264.17	PA	091499911077334	FLEXY BAGS & PACKAG
*	T11052000009	11/02/2020	44787945	01600	CH	\$973.85	\$973.85	PA	091499911077334	FLEXY BAGS & PACKAG
	A04272081	04/27/2020	44098020	1228	CH	\$1,313.21	\$1,313.21	PA	091499911077334	FLEXY BAGS & PACKAG
	A04251986	04/25/2019	41133668	7400	CH	\$565.54	\$565.54	PA	091499911077334	FLEXY BAGS & PACKAG
	A04251986	04/25/2019	41133667	3402	CH	\$565.54	\$565.54	PA	091499911077334	FLEXY BAGS & PACKAG
	A03061865	03/06/2018	37952640	3377	CH	\$846.27	\$151.45	LG	091499911077334	FLEXY BAGS & PACKAG
	A03061865	03/06/2018	37952640	3377	CH	\$846.27	\$694.82	PA	091499911077334	FLEXY BAGS & PACKAG
*	X1114161007	11/14/2016	32967498	03268	CH	\$623.82	\$623.82	PA	091499911077334	FLEXY BAGS & PACKAG
	A05231676	05/23/2016	32278676	3216	CH	\$1,702.93	\$1,702.93	PA	091499911077334	FLEXY BAGS & PACKAG
	A04201572	04/20/2015	29117846	3091	CH	\$1,818.66	\$1,818.66	PA	091499911077334	FLEXY BAGS & PACKAG
	A09291448	09/29/2014	26596298	3036	CH	\$829.16	\$829.16	PA	091499911077334	FLEXY BAGS & PACKAG

Applied Total \$15,726.02

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, Nationstar Mortgage LLC dba Champion Mortgage Co through Texas Title ("Taxpayer") has applied for a refund with the tax assessor for their 2018 property taxes that were overpaid on December 19, 2018 in the amount of \$945.63 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 Nationstar Mortgage LLC dba Champion Mortgage Co through Texas Title 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 \$945.63 is approved.

APPROVED this _____ day of _____, 2022.

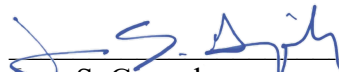
CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector



**TAX OFFICE
RECEIVED**
SEP 20 2022

**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

**TEXAS TITLE
18383 PRESTON ROAD #110
DALLAS, TX 75252**

Geo No. D417-000-0050-3100	Prop ID 44622
Legal Description of the Property 5 DESERT BREEZE UNIT 1 LOT 31 (6926.04 SQ FT) 14701 DUST DEVIL CT 79928	
OWNER: BOTELLO ARLETH N & BORUNDA JOSE G N	

2018 OVERAGE AMOUNT \$945.63

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 14: HORIZON REGIONAL MUD, 15: EMERG. SERVICES DIST #1, 31: TOWN OF HORIZON CITY

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>Nationstar Mortgage LLC dba Champion Mortgage Co</u>			
	Address: <u>8950 Cypress Water Blvd</u>			
	City, State, Zip: <u>Coppell TX 75019</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>9495176511</u>		E-Mail Address:	
	Payment made by:	Check No.	Date Paid	Amount Paid
	<u>Check</u>	<u>63961</u>	<u>12/19/18</u>	<u>3248.72</u>
	TOTAL AMOUNT PAID (sum of the above amounts)			<u>3248.72</u>
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:			
	<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.			
Step 4. Sign the form. Unsigned applications cannot be processed.	<input type="checkbox"/> 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>9-15-2022</u>	

TAX OFFICE USE ONLY: ☐ Approved ☐ Denied By: _____ Date: _____

Notes

Go To :

TATIANNA
ACT80122 v1.91**ACCOUNT NO (D41700000503100): Bankruptcy 13-30743 has been closed**12/02/2022 09:43:54
ACTEP

DEPOSIT

Remittance

Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.
A12191865	D41700000503100				

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
*	T01042200008	12/30/2021	48944513	00111	CH	\$4,397.68	\$4,397.68	PA	D41700000503100	BOTELLO ARLETH N & B
	O010421255	01/04/2021	45809627	195	CH	\$3,442.94	\$3,442.94	PA	D41700000503100	29084200-BORUNDA JO
*	X0129201005	01/29/2020	43353051	01113	CH	\$3,351.42	\$3,351.42	PA	D41700000503100	BORUNDA JOSE G N
	A12191865	12/19/2018	39357016	63961	CH	\$3,248.72	\$2,303.09	PA	D41700000503100	24073857-TEXAS TITLE
	A12191865	12/19/2018	39357016	63961	CH	\$3,248.72	\$945.63	LG	D41700000503100	24073857-TEXAS TITLE
	RC220921	12/19/2018	39357016	63961	CH	\$945.63	\$945.63	TR	D41700000503100	24073857-TEXAS TITLE
	RC220921	12/19/2018	39357016	63961	CH	\$945.63	\$945.63	TR	D41700000503100	31494044-NATIONSTAR
	A05301875	05/30/2018	38302670	0021828	CH	\$677.58	\$677.58	PA	D41700000503100	26250900-NATIONSTAR
	A05301875	05/30/2018	38302654	0021827	CH	\$2,423.40	\$2,423.40	PA	D41700000503100	26250900-NATIONSTAR
	A05301875	05/30/2018	38302616	0021826	CH	\$2,331.71	\$2,331.71	PA	D41700000503100	26250900-NATIONSTAR
	A05301875	05/30/2018	38302597	0021825	CH	\$2,227.39	\$2,227.39	PA	D41700000503100	26250900-NATIONSTAR
	A05301875	05/30/2018	38302587	0021824	CH	\$2,164.46	\$2,164.46	PA	D41700000503100	26250900-NATIONSTAR

Applied Total \$38,022.21

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, Esther M Rossini through Jose R Fernandez ("Taxpayer") has applied for a refund with the tax assessor for their 2018 property taxes that were overpaid on March 07, 2019 in the amount of \$10.01 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 Esther M Rossini through Jose R Fernandez 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 \$10.01 is approved.

APPROVED this _____ day of _____, 2022.

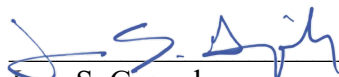
CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector

TAX OFFICE
RECEIVED
SEP 14 2022



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 www.elpasotexas.gov/tax-office

TAX OFFICE
RECEIVED
APR 18 2022

FERNANDEZ JOSE R
3210 DONEGAL RD
EL PASO, TX 79925-4148

COPY

Geo No. D457-000-0030-2300	Prop ID 378474
Legal Description of the Property 3 DESERT PALMS #1 LOT 23 (6108.00 SQ FT) 14541 HENDRIK DR	
OWNER: FERNANDEZ JOSE R	

2018 OVERAGE AMOUNT \$10.01

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 14: HORIZON REGIONAL MUD, 15: EMERG. SERVICES DIST #1

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>Esther M. Rossini</u>			
	Address: <u>3210 Donegal Rd</u>			
	City, State, Zip: <u>El Paso, TX 79925</u>			
	Daytime Phone No.: <u>915 305-8134</u>		E-Mail Address: <u>cleosaravie121@gmail.com</u>	
Step 2. Provide payment information. 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>5392963</u>	<u>3/7/19</u>	<u>\$554.81</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:			
	<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.			
	<input type="checkbox"/> This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):			
Step 4. Sign the form. 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>Jose R Fernandez</u>		<u>Jose R. Fernandez 3/7/2022</u>	
TAX OFFICE USE ONLY: <input type="checkbox"/> Approved <input type="checkbox"/> Denied By: _____ Date: _____				

Notes

Go To :

12/02/2022 10:04:12
ACTEPTATIANNA
ACT80122 v1.91

DEPOSIT

Remittance

Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.
A03071986	D45700000302300				

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	A01152265	01/15/2022	49236909	358	CH	\$491.78	\$491.78	PA	D45700000302300	FERNANDEZ JOSE R
*	T01272100004	01/27/2021	46425244	00314	CH	\$510.97	\$510.97	PA	D45700000302300	FERNANDEZ JOSE R
	A01092081	01/09/2020	42773169	26202336715	CH	\$495.87	\$495.87	PA	D45700000302300	FERNANDEZ JOSE R
	A03071986	03/07/2019	40913120	5392963	CH	\$554.81	\$10.01	LG	D45700000302300	FERNANDEZ JOSE R
	A03071986	03/07/2019	40913120	5392963	CH	\$554.81	\$544.80	PA	D45700000302300	FERNANDEZ JOSE R
	RC220914	03/07/2019	40913120	5392963	CH	\$10.01	\$10.01	TR	D45700000302300	31487008-ROSSINI ESTH
	RC220914	03/07/2019	40913120	5392963	CH	\$10.01-	\$10.01-	TR	D45700000302300	FERNANDEZ JOSE R
*	X0116181003	01/16/2018	37005946	09075	CH	\$470.56	\$470.56	PA	D45700000302300	FERNANDEZ JOSE R
	A02161765	02/16/2017	34897163		CA	\$60.00	\$57.25	PA	D45700000302300	FERNANDEZ JOSE R
	A02061778	02/06/2017	34744904		CA	\$220.00	\$220.00	PA	D45700000302300	FERNANDEZ JOSE R
	A02011779	02/01/2017	34573041		CA	\$220.00	\$220.00	PA	D45700000302300	FERNANDEZ JOSE R
	A03141665	03/14/2016	32007874		CA	\$1,911.00	\$1,910.52	PA	D45700000302300	FERNANDEZ JOSE R

Applied Total \$11,573.32

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, Stewart Title through Stewart Title Company ("Taxpayer") has applied for a refund with the tax assessor for their 2017 property taxes that were overpaid on April 30, 2018 in the amount of \$1,865.07 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer's application for the overpayment of the 2017 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 Stewart Title Company showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2017 taxes and the tax refund in the amount of \$1,865.07 is approved.

APPROVED this _____ day of _____, 2022.

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
SEP 15 2022

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

STEWART TITLE COMPANY
2244 TRAWOOD STE 101
EL PASO, TX 79935

Geo No. S075-000-0220-18B0	Prop ID 260212
Legal Description of the Property 22 SAN ELIZARIO TR 18-B (8.21 AC)	
OWNER: JCGAR VENTURES LLC	

2017 OVERAGE AMOUNT \$1,865.07

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 10: CLINT ISD, 12: TOWN OF CLINT, 25: LWR VALLEY WTR DISTRICT, 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.

Step 1. Identify the refund recipient. Show information for whomever will be receiving the refund.	Who should the refund be issued to:			
	Name: Stewart Title			
	Address: 2244 Trawood, Ste. 101			
	City, State, Zip: El Paso, TX 79935			
Daytime Phone No.: 915-225-8400		E-Mail: Sylvia.Cuellar@stewart.com		
Step 2. Provide payment information. 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
	CHECK	12042364	4/30/18	7,516.53
	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:			
	<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.			
<input type="checkbox"/> This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):				
Step 4. Sign the form. 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	
	Sylvia Cuellar		Sylvia Cuellar - 9-8-2022	
TAX OFFICE USE ONLY: <input type="checkbox"/> Approved <input type="checkbox"/> Denied By: _____ Date: _____				

Notes

Go To :

TATIANNA
ACT80122 v1.91

12/02/2022 10:04:12
ACTEP

DEPOSIT
Remittance
Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.
A04301875	S075000022018B0				

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	A04301875	04/30/2018	38196715	12042364	CH	\$7,516.53	\$5,651.46	PA	S075000022018B0	24027911-STEWART TITL
	A04301875	04/30/2018	38196715	12042364	CH	\$7,516.53	\$1,865.07	LG	S075000022018B0	24027911-STEWART TITL
	A11211778	11/21/2017	36044871	477	CH	\$10.00	\$10.00	TC	S075000022018B0	JCGAR VENTURES LLC
	EC11201768	11/20/2017	36042427	CC001737611	EC	\$2,327.78	\$2,327.78	PA	S075000022018B0	25767601-ICON CUSTOM
	A09051775	09/05/2017	35644879		CA	\$10.00	\$10.00	TC	S075000022018B0	JCGAR VENTURES LLC
	A05221775	05/22/2017	35347669		CA	\$10.00	\$10.00	TC	S075000022018B0	JCGAR VENTURES LLC
	A11221677	11/22/2016	33050111	20112223	CH	\$379.22	\$158.05	PA	S075000022018B0	24859229-WESTSTAR TR
*	X1224152001	12/24/2015	30453522	13581	CH	\$7,293.91	\$143.74	PA	S075000022018B0	BRITTON JIMMIE G
*	X1212142002	12/12/2014	27280536	13507	CH	\$4,378.20	\$140.41	PA	S075000022018B0	BRITTON JIMMIE G
*	X1219132000	12/19/2013	24509797	00107	CH	\$4,452.61	\$140.27	PA	S075000022018B0	BRITTON JIMMIE G
*	X1212122000	12/12/2012	22235624	00104	CH	\$4,316.97	\$136.50	PA	S075000022018B0	BRITTON JIMMIE G
	A12191141	12/19/2011	19386210	103	CH	\$4,336.22	\$133.55	PA	S075000022018B0	BRITTON JIMMIE G

Applied Total
\$12,741.88



Internal Audit Office

MAYOR
Oscar Leeser

DATE: October 18, 2022

TO: Maria O. Pasillas, Tax Assessor/Collector

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

CITY COUNCIL

District 1
Peter Svarzbein

District 2
Alexandra Anello

District 3
Cassandra Hernandez

District 4
Joe Molinar

District 5
Isabel Salcido

District 6
Claudia L. Rodriguez

District 7
Henry Rivera

District 8
Cissy Lizarraga

CITY MANAGER
Tommy Gonzalez

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

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.

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

AUTOS Y CAMIONES LIBERTY LLC	1692-000-1317-5356	\$616.40
JANICE A. TORRES	D047-999-0160-1700	\$223.35

The Internal Audit Office 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 Office for review. The Tax Office is taking 1 to 3 days to process the applications 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.

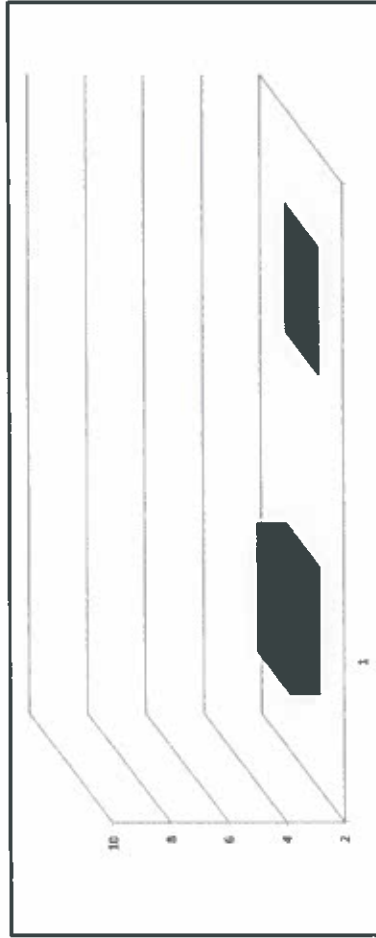
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Deputy City Manager & Chief Financial Officer

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



City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 10/10/2022 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	Total Days from Date Proof of Payment to Date Asked to be Reviewed	Date Internal Audit Reviewed Applications	Comments
1	AUTOS Y CAMIONES LIBERTY LLC	1692-000-1317-5356	\$616.40	9/6/2022	10/11/2022	10/11/2022	10/14/2022	3	10/18/2022	
2	JANICE A. TORRES	D047-999-0160-1700	\$223.35	9/29/2022	10/13/2022	10/13/2022	10/14/2022	1	10/18/2022	
			\$839.75							



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, Autos Y Camiones Liberty LLC ("Taxpayer") has applied for a refund with the tax assessor for their 2018 property taxes that were overpaid on January 07, 2019 in the amount of \$616.40 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 Autos Y Camiones Liberty LLC 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 \$616.40 is approved.

APPROVED this _____ day of _____, 2022.

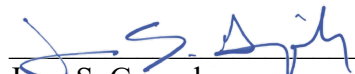
CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector

**TAX OFFICE
RECEIVED
OCT 11 2022**



**TAX OFFICE
RECEIVED
SEP 08 2022**

**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

**AUTOS Y CAMIONES LIBERTY LLC
11417 STOCKYARD DR
EL PASO, TX 79927**

Geo No. 1692-000-1317-5356	Prop ID 660010
Legal Description of the Property DEALER MOTOR VEH INV P130100 11417 STOCKYARD RD	
OWNER: AUTOS Y CAMIONES LIBERTY LLC	

2018 OVERAGE AMOUNT \$616.40

1: CITY OF SOCORRO, 4: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 9: SOCORRO ISD, 25: LWR VALLEY WTR DISTRICT, 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.

Step 1. Identify the refund recipient.

Show information for whomever will be receiving the refund.

Who should the refund be issued to:

Name: **Autos y Camiones Liberty LLC**
Address: **11417 Stockyard Dr**
City, State, Zip: **El Paso TX 79927**
Daytime Phone No.: **(915) 238-5388** E-Mail Address:

Step 2. Provide payment information.

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
Echeck	2250393	11/17/19	830.64

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.
☐ This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):

Step 4. Sign the form.

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

Juana Borja M. Juana Borja M. 9/6/22

TAX OFFICE USE ONLY:

☐ Approved

☐ Denied

By:

Date:

Notes

Go To :

TATIANNA
ACT80122 v1.91

12/01/2022 17:52:32
ACTEP

DEPOSIT

Remittance

Detail

Summary Query

Summary

Deposit No.

Account No.

Remit Seq No.

Check No.

Payment Amount

Payment Agreement No.

EC01071998

169200013175356

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	P20210000001	01/31/2022	50149658	1840	CH	\$6,111,023.51	\$405.12	PA	169200013175356	88888-COUNTY TAX OFF
	EC04202198	04/20/2021	47317479	CC003733586	EC	\$476.87	\$476.87	PA	169200013175356	29759507-AUTOS Y CAM
	P20200000001	01/31/2021	46902105	1817	CH	\$6,036,397.91	\$402.59	PA	169200013175356	88888-COUNTY TAX OFF
	IP08032085	07/31/2020	44457811	CC003126045	CR	\$431.28	\$431.28	PA	169200013175356	28606335-IVR PAYMENT
	P20190001	01/31/2020	43721639	1791	CH	\$5,651,502.86	\$558.56	PA	169200013175356	88888-COUNTY TAX OFF
	P20180001	01/31/2019	40753029	88888	CH	\$5,173,266.47	\$616.40	PA	169200013175356	88888-COUNTY TAX OFF
	RD3137897	01/10/2019	37530826	0000215131	CH	\$613.15-	\$613.15-	RD	169200013175356	26864288-AUTOS Y CAM
	EC01071998	01/07/2019	39760738	CC002250393	EC	\$830.64	\$830.64	PA	169200013175356	26880698-AUTOS Y CAM
	R030119698	01/07/2019	39760738	CC002250393	EC	\$0.00	\$830.64-	TR	169200013175356	26880698-AUTOS Y CAM
	R030119698	01/07/2019	39760738	CC002250393	EC	\$0.00	\$830.64	LG	169200013175356	26880698-AUTOS Y CAM
	R030219498	01/07/2019	39760738	CC002250393	EC	\$0.00	\$214.24-	LG	169200013175356	26880698-AUTOS Y CAM
	R030219498	01/07/2019	39760738	CC002250393	EC	\$0.00	\$214.24	TR	169200013175356	26880698-AUTOS Y CAM

Applied Total \$4,745.81

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, Janice A Torres through Laura E & Oswaldo Melchor ("Taxpayer") has applied for a refund with the tax assessor for their 2018 property taxes that were overpaid on January 15, 2019 in the amount of \$223.35 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 Janice A Torres through Laura E & Oswaldo Melchor 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 \$223.35 is approved.

APPROVED this _____ day of _____, 2022.

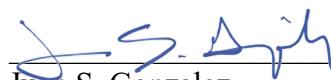
CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



Maria O. Pasillas, RTA
Tax Assessor/Collector

TAX OFFICE
RECEIVED

OCT 13 2022

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

MELCHOR LAURA E & OSWALDO
9901 TITAN ST
EL PASO, TX 79924

Geo No. D047-999-0160-1700	Prop ID 208571
Legal Description of the Property 16 DALE BELLAMAH #3 LOT 9 (7000 SQ FT) 9901 TITAN ST 79924	
OWNER: MELCHOR LAURA E & OSWALDO	

2018 OVERAGE AMOUNT \$223.35

1: CITY OF EL PASO, 5: YSLETA 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. 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: Janice A. Torres

Address: 5756 Longview Circle

City, State, Zip: EL Paso, TX 79924

Daytime Phone No.: 915-240-4891

E-Mail Address: janiceatorres@yahoo.com

Step 2. Provide payment information.

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

Janice A. Torres

8078

1-15-19

223.35

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.

This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):

Step 4. Sign the form.

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

Janice A. Torres

Janice A. Torres 9-29-2022

TAX OFFICE USE ONLY:

☐ Approved

☐ Denied

By: _____

Date: _____

Notes

Go To :

TATIANNA
ACT80122 v1.91

12/01/2022 17:52:32
ACTEP

DEPOSIT

Remittance

Detail

Summary Query

Summary

Deposit No.

Account No.

Remit Seq No.

Check No.

Payment Amount

Payment Agreement No.

T01151900002

D04799901601700

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	M21800000001	12/20/2021	48571144	RG2112172054	EF	274,189,766.61	\$1,508.40	PA	D04799901601700	800000-CORELOGIC
	M20800000001	12/15/2020	45278757	201214123540	EF	241,485,823.54	\$1,405.36	PA	D04799901601700	800000-CORELOGIC
	M19800000001	12/16/2019	42270898	191213175283	EF	220,479,351.04	\$1,406.33	PA	D04799901601700	800000-CORELOGIC
	RC221013	01/15/2019	39990681	08078	CH	\$223.35-	\$223.35-	TR	D04799901601700	MELCHOR LAURA E & OS
	RC221013	01/15/2019	39990681	08078	CH	\$223.35	\$223.35	TR	D04799901601700	31520303-TORRES JANIC
+	T01151900002	01/15/2019	39990681	08078	CH	\$223.35	\$223.35	LG	D04799901601700	MELCHOR LAURA E & OS
	A12051889	12/05/2018	39139224	13048	CH	\$893.36	\$893.36	PA	D04799901601700	24027911-STEWART TITI
	A07261865	07/26/2018	38491660	8056	CH	\$219.91	\$219.91	PA	D04799901601700	BIERMAN DAPHNE J
	A05231881	05/23/2018	38278912	8048	CH	\$219.92	\$219.92	PA	D04799901601700	BIERMAN DAPHNE J
	A03271883	03/27/2018	38055796	8034	CH	\$219.92	\$219.92	PA	D04799901601700	BIERMAN DAPHNE J
+	T01261840002	01/26/2018	37393325	08021	CH	\$219.92	\$219.92	PA	D04799901601700	BIERMAN DAPHNE J
	A07181775	07/18/2017	35531771	7978	CH	\$211.68	\$211.68	PA	D04799901601700	BIERMAN DAPHNE J

Applied Total

\$26,741.39



Internal Audit Office

MAYOR
Oscar Leeser

CITY COUNCIL

District 1
Peter Svarzbein

District 2
Alexsandra Anello

District 3
Cassandra Hernandez

District 4
Joe Molinar

District 5
Isabel Salcido

District 6
Claudia L. Rodriguez

District 7
Henry Rivera

District 8
Cissy Lizarraga

CITY MANAGER
Tommy Gonzalez

DATE: November 1, 2022

TO: Maria O. Pasillas, Tax Assessor/Collector

Edmundo S. Calderon

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

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.

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

JANICE SCHMIDTKE	V893-999-0880-0900	\$4,395.95
------------------	--------------------	------------

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 is taking 3 days to process the application received and send for review.

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.

cc: Tomas Gonzalez, City Manager
Robert Cortinas, Deputy City Manager & Chief Financial Officer

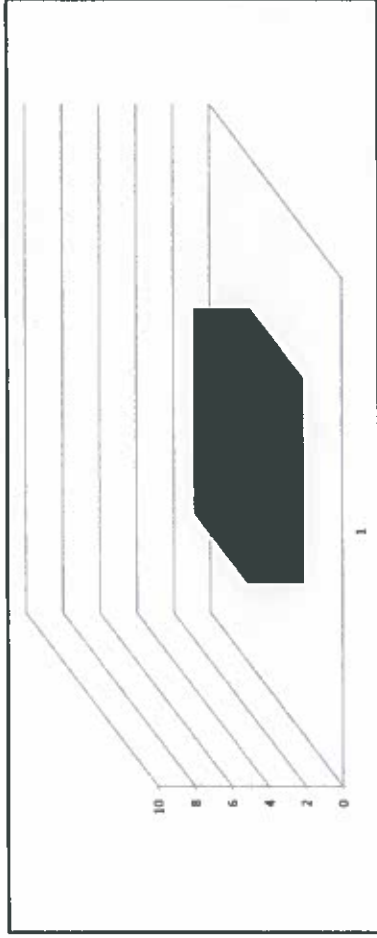
Edmundo S. Calderon – Chief Internal Auditor
Internal Audit Office | 218 N. Campbell | El Paso, TX 79901
O: (915) 212-0069 | Email: calderones@elpasotexas.gov



DELIVERING EXCEPTIONAL SERVICES

City of El Paso
Internal Audit Office
Tax Office Refund Project
Week of 10/24/2022 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 Officer	Date Tax Officer Sent to Internal Audit for Review	Total Days from Date Proof of Payment to Date Requested to be Reviewed	Date Internal Audit Reviewed Application	Comments
1 JANICE SCHMIDTKE	V893-999-0880-0900	\$4,395.95	10/13/2022	10/25/2022	10/26/2022	10/28/2022	3	11/1/2022	
		<u>\$4,395.95</u>							



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, Janice Schmidtke ("Taxpayer") has applied for a refund with the tax assessor for their 2018 property taxes that were overpaid on March 15, 2019 in the amount of \$4,395.95 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 Janice Schmidtke 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 \$4,395.95 is approved.

APPROVED this _____ day of _____, 2022.

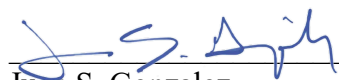
CITY OF EL PASO:

Oscar Leaser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Juan S. Gonzalez
Senior Assistant City Attorney

APPROVED AS TO CONTENT:



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

PH: (915) 212-0106 FAX: (915) 212-0107 www.elpasotexas.gov/tax-office

TAX OFFICE
RECEIVED

OCT 25 2022

SCHMIDTKE JANICE C
PO BOX 1005
REDWATER ALBERTA TON2WO,
TON2W-N2WO

Geo No. V893-999-0880-0900	Prop ID 101396
Legal Description of the Property 88 VISTA DEL SOL #18 LOT 5 10917 SAM SNEAD DR OWNER: TERRES BERNARDO	

2018 OVERAGE AMOUNT \$4,395.95

1: CITY OF EL PASO, 5: YSLETA 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. 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>Janice Schmidtke</u>				
	Address: <u>P.O. Box 1005</u>				
	City, State, Zip: <u>Redwater, Alberta T0A 2W0</u>				
	Daytime Phone No.: <u>780-736-2411</u>		E-Mail Address:		
Step 2. Provide payment information. 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
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:				
	<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.			
	<input type="checkbox"/>	This payment should have been applied to other tax account(s) and/or year(s), escrow (listed below):			
Step 4. Sign the form. 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>Janice Schmidtke</u>			<u>Janice Schmidtke Oct 14, 2022</u>	
TAX OFFICE USE ONLY: <input type="checkbox"/> Approved <input type="checkbox"/> Denied By: _____ Date: _____					

Notes

Go To :

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DEPOSIT

Remittance

Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.
A04151965	V89399908800900				

Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	A11082179	11/08/2021	47998250	073978	CH	\$4,821.78	\$4,821.78	PA	V89399908800900	1592912-SIERRA TITLE C
	B01042175	12/31/2020	45637265	1050	CH	\$4,170.46	\$4,170.46	PA	V89399908800900	SCHMIDTKE JANICE C
*	T01292000001	01/29/2020	43358472	01041	CH	\$4,052.43	\$4,052.43	PA	V89399908800900	SCHMIDTKE JANICE C
	A04151965	03/15/2019	41105925	1037	CH	\$4,683.53	\$4,395.95	LG	V89399908800900	SCHMIDTKE JANICE C
	A04151965	03/15/2019	41105925	1037	CH	\$4,683.53	\$287.58	PA	V89399908800900	SCHMIDTKE JANICE C
	B03011986	02/28/2019	40868740	1076	CH	\$4,032.98	\$4,032.98	PA	V89399908800900	SCHMIDTKE JANICE C
	A01101883	12/31/2017	36884765	1019	CH	\$3,657.08	\$3,657.08	PA	V89399908800900	SCHMIDTKE JANICE C
*	X0109171001	01/09/2017	33877324	01016	CH	\$3,594.76	\$3,594.76	PA	V89399908800900	SCHMIDTKE JANICE C
*	X1211151003	12/11/2015	30246032	01013	CH	\$3,406.83	\$3,406.83	PA	V89399908800900	SCHMIDTKE JANICE C
*	X1208141000	12/08/2014	27183281	01002	CH	\$3,367.93	\$3,367.93	PA	V89399908800900	SCHMIDTKE JANICE C
*	X0108141003	01/08/2014	24878980	01011	CH	\$3,307.88	\$3,307.88	PA	V89399908800900	SCHMIDTKE JANICE C
*	X1218121000	12/18/2012	21856160	01006	CH	\$3,269.95	\$3,269.95	PA	V89399908800900	SCHMIDTKE JANICE C

Applied Total \$74,514.35