

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

DEPARTMENT: Tax Department

AGENDA DATE: December 15, 2020

CONTACT PERSON NAME AND PHONE NUMBER: Maria Pasillas, (915) 212-1737

DISTRICT(S) AFFECTED: All

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.

Approve property tax overpayment refunds, exceeding statutory three (3) year limit.

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?

The Property Tax Code Section 31.11 states that the Tax collector may issue a refund within 3 years of the date of the payment but that the governing body of the taxing unit may extend the deadline for a single period not to exceed 2 years on a showing of good cause by the taxpayer.

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?

N/A

BOARD / COMMISSION ACTION:

Enter appropriate comments or N/A

N/A

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

DEPARTMENT HEAD:

Sheryl R. Mack for Maria O. Pasillas

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

Information copy to appropriate Deputy City Manager

TAX REFUNDS OVER THREE (3) YEARS
December 15, 2020

1. Jorge Diaz, in the amount of \$119.41, made an overpayment on February 23, 2017 of 2016 taxes.
(Geo. #14MH-000-0000-0315)
2. Linda Dianne Brewer, in the amount of \$0.39, made an overpayment on January 5, 2017 of 2016 taxes.
(Geo. #M831-049-3640-0040)
3. Linda Dianne Brewer, in the amount of 4.03, made an overpayment on July 31, 2016 of 2015 taxes.
(Geo. #M831-049-3640-0040)

Laura D. Prine
City Clerk

Sheryl R. Mack for Maria O. Pasillas

Maria O. Pasillas, RTA
Tax Assessor Collector



Internal Audit Office

MAYOR
Dee Margo

DATE: November 30, 2020

TO: Maria O. Pasillas, Tax Assessor/Collector

CITY COUNCIL

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

District 1
Peter Svarzbein

SUBJECT: Review of Tax Overpayment Refunds that Exceed Three Years

District 2
Alexsandra 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 (IA 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
Dr. Sam Morgan

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

District 5
Isabel Salcido

JORGE DIAZ	14MH-000-0000-0315	\$119.41
LINDA DIANNE BREWER	M831-049-3640-0040	\$0.39
LINDA DIANNE BREWER	M831-049-3640-0040	\$4.03

District 6
Claudia L. Rodriguez

District 7
Henry Rivera

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 12 days to process an application received and send for review.

District 8
Cissy Lizarraga

Based on our review, the Tax Overpayment Refunds that exceeded a three-year period were determined to be appropriate to send to City Council for approval pursuant to Section 31.11 (c-1) of the Texas Tax Code.

CITY MANAGER
Tommy Gonzalez

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

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



RESOLUTION

WHEREAS, pursuant to Section 31.11 (c) of the Texas Code an application for a refund must be made within three (3) years after the date of the payment or the taxpayer waives the right to the refund; and

WHEREAS, pursuant to Section 31.11 (c-1) the governing body of the taxing unit may extend the deadline for a single period not to exceed two years on a showing of good cause by the taxpayer; and

WHEREAS, taxpayer, Jorge Diaz (“Taxpayer”) has applied for a refund with the tax assessor for their 2016 property taxes that were overpaid on February 23, 2017 in the amount of \$119.41 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2016 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 Jorge Diaz showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2016 taxes and the tax refund in the amount of \$119.41 is approved.

APPROVED this _____ day of _____, 2020.

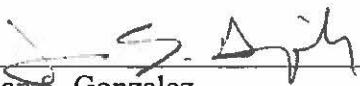
CITY OF EL PASO:

Dee Margo
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

PID 648857

RECEIVED
NOV 13 2020

11/6/20

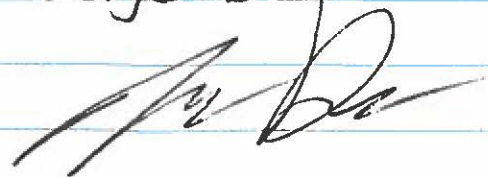
My name is Jorge Diaz and I am requesting a refund for a tax payment I made on February 24, 2017 for a total of \$119.41 to a mobile home that does not belong to me. I purchased a property (15599 Coachwhip Dr. El Paso TX 79938) on August 26, 2017 and there was no mobile home on that property. I've included my bank statement where it shows the transaction as proof of payment as I was advised when I called the City of El Paso tax office. If you have any questions or need to reach out for more information you can reach me at 915-472-2106.

11/02/

Prop. Id. No.: 59001 - For Land V873-000-0110-0800

Prop. Id. No.: 648857 - For Mobile Home
14MH-000-0000-0315

Thank you,
Jorge Diaz



~~11/17/2020~~ 11/17/2020

Notes

Go To:

ANDREA
ACT80122 v1.90

11/16/2020 16:57:06
ACTEP

DEPOSIT Remittance

Detail

048857

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.					
EC02231798	14MH00000000315									
Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	EC02231798	02/23/2017	34951419	CC001594823	EC	\$119.41	\$119.41	PA	14MH00000000315	25390336-JORGE DIAZ
	IP11211698	11/20/2016	33032802	CC001395669	CR	\$228.54	\$228.54	PA	14MH00000000315	24921330-IVR PAYMENT
	IP04091541	04/08/2015	29082745	CC001031859	CR	\$208.02	\$208.02	PA	14MH00000000315	23858950-IVR PAYMENT
Applied Total							\$555.97			

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, Linda Dianne Brewer (“Taxpayer”) has applied for a refund with the tax assessor for their 2016 property taxes that were overpaid on January 05, 2017 in the amount of \$0.39 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2016 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 Linda Dianne Brewer showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2016 taxes and the tax refund in the amount of \$0.39 is approved.

APPROVED this _____ day of _____ 2020.

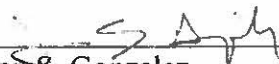
CITY OF EL PASO:

Dee Margo
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

#231624

To: El Paso Consolidated Tax Office
Wells Fargo Plaza
221 N. Kansas, Suite 300
El Paso, Texas 79901

TAX OFFICE
RECEIVED
NOV 24 2020

From: Linda Dianne Brewer
2339 Oak Ridge Ct.
Decatur, Georgia 30032

OP
+3yrs ✓

Date: November 17, 2020

Re: Overpayment Refund
Prop ID. 231626
Geo No. M831-049-3640-0040

I, Linda Dianne Brewer request the overpayment
refund. Thank You. ✓

~~2015 - \$4.03~~
2016 - .39¢ ✓
2018 - \$2.00

Sincerely

Linda Dianne Brewer ✓



11/24/2020 ✓
11/24/20

ANDREA ACT80122 v1.90 11/24/2020 15:22:14 ACTEP

DEPOSIT **Remittance** Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.					
X0105171003	M83104936400040									
Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	A11232075	11/23/2020	44970600	504624978	CH	\$16.37	\$16.37	PA	M83104936400040	BREWER LINDA D
	T12021900008	12/02/2019	42077938	00000	CH	\$15.89	\$15.89	PA	M83104936400040	BREWER LINDA D
	A1141865	11/14/2018	38896828	501871458	CH	\$18.00	\$18.00	PA	M83104936400040	BREWER LINDA D
	B02091881	01/31/2018	37767000	17-702333538	CH	\$15.81	\$15.81	PA	M83104936400040	BREWER LINDA D
	X0105171003	01/05/2017	33828562	53066 ✓	CH	\$16.00	\$16.00 ✓	PA	M83104936400040	BREWER LINDA D
	B08021665	07/31/2016	32548355	129094	CH	\$817.68	\$549.03	AA	M83104936400040	BREWER LINDA D
	A0416236	04/16/2002	350803	47654	CH	\$16.29	\$0.43	SP	M83104936400040	BREWER, JOSEPH & SAD
	A0416236	04/16/2002	350803	47654	CH	\$16.29	\$15.82	PA	M83104936400040	BREWER, JOSEPH & SAD
	X0107797	01/06/2000	3123458		MI	\$14.45	\$14.45	PA	M83104936400040	BREWER, JOSEPH & SAD
	ESCRPOST	10/18/1998	2586054	81018	MI	\$0.00	\$0.00	PA	M83104936400040	BREWER LINDA D
	ESCRPOST	10/18/1998	2586053	81018	MI	\$0.00	\$0.00	PA	M83104936400040	BREWER LINDA D
	ESCRPOST	10/18/1998	2586052	81018	MI	\$0.00	\$0.00	PA	M83104936400040	BREWER LINDA D

Applied Total \$677.64

+3yrs
OP

RESOLUTION

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WHEREAS, taxpayer, Linda Dianne Brewer (“Taxpayer”) has applied for a refund with the tax assessor for their 2015 property taxes that were overpaid on July 31, 2016 in the amount of \$4.03 for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2015 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 Linda Dianne Brewer showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2015 taxes and the tax refund in the amount of \$4.03 is approved.

APPROVED this _____ day of _____ 2020.

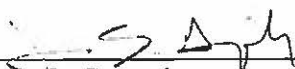
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ATTEST:


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

231626

To: El Paso Consolidated Tax Office
Wells Fargo Plaza
221 N. Kansas, Suite 300
El Paso, Texas 79901

TAX OFFICE
RECEIVED
NOV 24 2020

P
+3yes ✓

From: Linda Dianne Brewer
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Decatur, Georgia 30032

Date: November 17, 2020

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Geo No. M831-049-3640-0040

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2016 - .39¢
2018 - \$2.00

Sincerely

Linda Dianne Brewer

✓ [Signature] 11/24/2020

Jue 11/24/20

Notes

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	ESCRPOST	10/18/1998	2586053	81018	MI	\$0.00	\$0.00	PA	M83104936400040	BREWER LINDA D
	ESCRPOST	10/18/1998	2586052	81018	MI	\$0.00	\$0.00	PA	M83104936400040	BREWER LINDA D

Applied Total \$677.64

OP + 3yrs