

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

AGENDA DATE: December 3, 2024
PUBLIC HEARING DATE: N/A

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

DISTRICT(S) AFFECTED: All

STRATEGIC GOAL: Goal 6 – Set the Standard for Sound Governance and Fiscal Management

SUBGOAL: 6.11 Provide efficient and effective services to taxpayers

SUBJECT:

APPROVE a resolution / ordinance / lease to do what? **OR AUTHORIZE** the City Manager to do what? Be descriptive of what we want Council to approve. Include \$ amount if applicable.

That the tax refunds listed on the attachment posted with this agenda be approved. This action would allow us to comply with state law which requires approval by the legislative body of refunds of tax overpayments exceeding the three (3) year limit. (See Attachment 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 3, 2024

1. Maria Pinon, in the amount of \$63.41, made an overpayment on February 1, 2021 of 2020 taxes.
(Geo. #G825-000-0010-0130)
2. Maria Pinon, in the amount of \$229.84, made an overpayment on February 1, 2021, of 2020 taxes.
(Geo. #G825-000-0050-0240)

Laura D. Prine
City Clerk



Maria O. Pasillas, RTA
Tax Assessor Collector



CITY TAX OFFICE

SEP 25 2024

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

MARIA PINON
759 ELIGIO
EL PASO, TX 79927

OP ✓
+ 3 yrs

Geo No. G825-000-0010-0130	Prop ID 74215
Legal Description of the Property 1 GRIJALVA GARDENS WLY 57.20 FT OF 13 (4576 SQ FT) 751 GRIJALVA DR 79927	
OWNER: PINON GUADALULPE	

2020 OVERAGE AMOUNT \$63.41

1: CITY OF SOCORRO, 6: 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: Maria Pinon			
	Address: 759 Eligio			
	City, State, Zip: El Paso, TX 79927			
Step 2. Provide payment information. Please attach copy of cancelled check, original receipt, online payment confirmation or bank/credit card statement.	Daytime Phone No.: 915-319-9592		E-Mail Address: Lporras14@yahoo.com	
	Payment made by:	Check No.	Date Paid	Amount Paid
	Electronic Check	CC003603659	02/01/2021	\$969.10
	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.				
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	
Maria Pinon			Maria Pinon 9/12/24	
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: N.H. Date: 9-25-24				

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, Maria Pinon (“Taxpayer”) has applied for a refund with the tax assessor for their 2020 property taxes that were overpaid on February 1, 2021 in the amount of \$63.41 (Sixty-Three and 41/100 Dollars) for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2020 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 Maria Pinon, showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2020 taxes and the tax refund in the amount of \$63.41 (Sixty-Three and 41/100 Dollars) is approved.

APPROVED this _____ day of _____, 2024.


CITY OF EL PASO:

Oscar Leeser
Mayor

ATTEST:

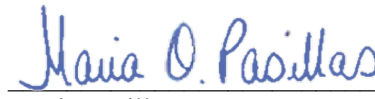
Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Oscar Gomez
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria Pasillas
Tax Assessor/Collector



CITY TAX OFFICE

SEP 25 2024

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

MARIA PINON
759 ELIGIO
EL PASO, TX 79927

OP ✓
+ 3 yrs

Geo No. G825-000-0050-0240	Prop ID 119006
Legal Description of the Property 5 GRIJALVA GARDENS LOT 24 (10080 SQ FT) 759 ELIGIO DR	
OWNER: PINON DANIEL & MARIA G	

2020 OVERAGE AMOUNT \$229.84 ✓

4: CITY OF SOCORRO, 6: 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: Maria Pinon			
	Address: 759 Eligio			
	City, State, Zip: El Paso, TX 79927 ✓			
Step 2. Provide payment information. Please attach copy of cancelled check, original receipt, online payment confirmation or bank/credit card statement.	Daytime Phone No.: 915-238-0249		E-Mail Address: lparras14@uphoo.com	
	Payment made by:	Check No.	Date Paid	Amount Paid
	Electronic Check	CC003603527	02/01/2021	\$3,513.17
	TOTAL AMOUNT PAID (sum of the above amounts)			3513.17
	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):				
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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		
Maria Pinon		Maria Pinon 9/13/24 ✓		
TAX OFFICE USE ONLY: <input checked="" type="checkbox"/> Approved <input type="checkbox"/> Denied By: <u>NH</u> Date: <u>9-25-24</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, Maria Pinon (“Taxpayer”) has applied for a refund with the tax assessor for their 2020 property taxes that were overpaid on February 1, 2021 in the amount of \$229.84 (Two Hundred and Twenty-Nine and 84/100 Dollars) for all taxing entities; and

WHEREAS, City Council may extend the deadline for the Taxpayer’s application for the overpayment of the 2020 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 Maria Pinon, showed a good cause to extend the deadline to apply for a refund of the overpayment of the 2020 taxes and the tax refund in the amount of \$229.84 (Two Hundred and Twenty-Nine and 84/100 Dollars) is approved.

APPROVED this _____ day of _____, 2024.

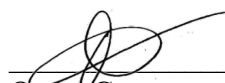
CITY OF EL PASO:

Oscar Leeser
Mayor

ATTEST:


Laura D. Prine
City Clerk

APPROVED AS TO FORM:



Oscar Gomez
Assistant City Attorney

APPROVED AS TO CONTENT:



Maria Pasillas
Tax Assessor/Collector