

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

**AGENDA DATE:** July 7, 2021

**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? \_X\_ YES \_\_\_NO**

**PRIMARY DEPARTMENT:** Tax Office

**SECONDARY DEPARTMENT:** N/A

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\*\*\*\*\*REQUIRED AUTHORIZATION\*\*\*\*\*

**DEPARTMENT HEAD:** *Maia O. Pasillas*

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

TAX REFUNDS OVER THREE (3) YEARS  
July 7, 2021

1. Sierra Title Co., in the amount of \$38.99, made an overpayment on May 8, 2017 of 2016 taxes.  
(Geo. # K970-000-0010-0200)

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Laura D. Prine  
City Clerk



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Maria O. Pasillas, RTA  
Tax Assessor Collector

**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, Sierra Title Co. through Sierra Title Company Inc. ("Taxpayer") has applied for a refund with the tax assessor for their 2016 property taxes that were overpaid on May 08, 2017 in the amount of \$38.99 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 Sierra Title Co. 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 \$38.99 is approved.

**APPROVED** this \_\_\_\_\_ day of \_\_\_\_\_ 2021.

**CITY OF EL PASO:**

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

**ATTEST:**

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

**APPROVED AS TO FORM:**

*Wendi N. Vineyard*  
\_\_\_\_\_  
Wendi N. Vineyard  
Assistant City Attorney

**APPROVED AS TO CONTENT:**

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



# Internal Audit Office

**MAYOR**  
Oscar Leeser

**DATE:** June 21, 2021

**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  
Alexandra Annello

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 3  
Cassandra Hernandez

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

District 4  
Joe Molinar

Sierra Title Co K970-000-0010-0200 \$38.99

District 5  
Isabel Sa'cido

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 took 13 days to process an application received and send for review.

District 6  
Claudia L. Rodriguez

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





TAX OFFICE RECEIVED JUN 04 2021

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

SIERRA TITLE COMPANY INC 4849 N MESA SUITE 100 EL PASO, TX 79912

Handwritten: P + 34125

Geo No. K970-000-0010-0200 Prop ID 619930 Legal Description of the Property BLK 1 KWIECINSKI ESTATES LOT 2 116 LISA DR 79835 OWNER: SNELL GEORGE A

2016 OVERAGE AMOUNT \$38.99

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 18: CANUTILLO ISD, 27: EMERG. SERVICES DIST. #2

Dear Taxpayer:

Our records indicate that an overpayment exists on the property tax account listed above as of the date of this letter. If you paid the taxes on this account and believe you are entitled to a refund, please complete the application below, sign it, and return it to our office. If the taxes were paid by your mortgage/title company or any other party, you must obtain a written letter of release in order for the refund to be issued in your name. If you did not make the payment(s) on this account, please forward this letter to the person who paid these taxes. You may also request the transfer of this overpayment to other tax accounts and/or tax years in the space provided or by attaching an additional sheet if necessary. Your application for refund must be submitted within three years from the date of the overpayment, or you waive the right to the refund (Sec. 31.11c). Governing body approval is required for refunds in excess of \$2500.

Order SEP-237915

APPLICATION FOR PROPERTY TAX REFUND:

This application must be completed, signed, and submitted with supporting documentation to be valid.

Form with 4 steps: 1. Identify the refund recipient (Sierra Title Co, 5001 N. Mesa, El Paso TX 79912, phone (915) 544-3322); 2. Provide payment information (Sierra Title, check 030668, 5/31/17, amount 2760.60); 3. Provide reason for this refund (I overpaid this account); 4. Sign the form (Signature of Requestor: Laura I. Marquez, Date: 6-3-21). Includes checkboxes for 'Approved' and 'Denied'.

Notes

Go To:

ANDREA  
ACT80122 v1.90

06/04/2021 17:44:41  
ACTEP

DEPOSIT Remittance Detail

Summary Query

Summary

| Deposit No.          | Account No.     | Remit Seq No. | Check No.     | Payment Amount | Payment Agreement No. |                |                |                  |                 |                        |
|----------------------|-----------------|---------------|---------------|----------------|-----------------------|----------------|----------------|------------------|-----------------|------------------------|
| A05081775            | K97000000100200 |               |               |                |                       |                |                |                  |                 |                        |
| Check/Receipt Images | Deposit No.     | Receipt Date  | Remit Seq No. | Check No.      | Payment Type          | Payment Amount | Applied Amount | Transaction Type | Account No.     | Payer                  |
|                      | EC01292198      | 01/29/2021    | 46562114      | CC003546511    | EC                    | \$1,905.45     | \$1,905.45     | PA               | K97000000100200 | 29368465-GEORGE SNEI   |
|                      | T01172000001    | 01/17/2020    | 43014584      | 01002          | CH                    | \$1,941.01     | \$1,941.01     | PA               | K97000000100200 | SNELL GEORGE A         |
|                      | EC01021998      | 01/02/2019    | 39637026      | CC002238863    | EC                    | \$2,140.98     | \$2,140.98     | PA               | K97000000100200 | 26848341-GEORGE SNEI   |
|                      | EC01021868      | 01/02/2018    | 36687010      | CC001823128    | EC                    | \$1,742.57     | \$1,742.57     | PA               | K97000000100200 | 25932079-GEORGE SNEI   |
|                      | A05081775       | 05/08/2017    | 35295172      | 030668         | CH                    | \$2,760.60     | \$38.99        | LG               | K97000000100200 | 1748911-SIERRA TITLE C |
|                      | A05081775       | 05/08/2017    | 35295172      | 030668         | CH                    | \$2,760.60     | \$2,721.61     | PA               | K97000000100200 | 1748911-SIERRA TITLE C |
|                      | RC210604        | 05/08/2017    | 35295172      | 030668         | CH                    | \$38.99        | \$38.99        | TR               | K97000000100200 | 1748911-SIERRA TITLE C |
|                      | RC210604        | 05/08/2017    | 35295172      | 030668         | CH                    | \$38.99        | \$38.99        | TR               | K97000000100200 | 25649508-SIERRA TITLE  |
|                      | A05311673       | 05/31/2016    | 32308202      | 9492           | CH                    | \$17,256.51    | \$17,256.51    | PA               | K97000000100200 | KWIECINSKI WILLIAM C   |
|                      | A01211572       | 01/21/2015    | 28061210      | 17-144479246   | CH                    | \$500.00       | \$500.00       | PA               | K97000000100200 | KWIECINSKI WILLIAM C   |
|                      | A01211572       | 01/21/2015    | 28061209      | 17-144479245   | CH                    | \$500.00       | \$500.00       | PA               | K97000000100200 | KWIECINSKI WILLIAM C   |
|                      | EC09161368      | 09/13/2013    | 23763558      | CC000678128    | CH                    | \$150.00       | \$150.00       | PA               | K97000000100200 | 22651968-PAUL REED     |
| <b>Applied Total</b> |                 |               |               |                |                       |                | \$35,797.12    |                  |                 |                        |