

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

DEPARTMENT: Tax Department

AGENDA DATE: January 5, 2021

CONTACT PERSON NAME AND PHONE NUMBER: Maria O. 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?

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 year limit.

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:



(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
January 5, 2021

1. Benjamin Gomez and Corinna Goron, in the amount of \$28.96, made an overpayment on December 6, 2017 of 2017 taxes.
(Geo. # X579-000-2260-2372)

Laura D. Prine
City Clerk

Maria O. Pasillas

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, Benjamin Gomez and Corinna Goron (“Taxpayer”) has applied for a refund with the tax assessor for their 2017 property taxes that were overpaid on December 06, 2017 in the amount of \$28.96 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 Benjamin Gomez and Corinna Goron 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 \$28.96 is approved.

APPROVED this _____ day of _____ 202__.

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




Internal Audit Office

MAYOR
Dee Margo

DATE: December 10, 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
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 3
Cassandra Hernandez

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

District 4
Dr. Sam Morgan

GOMEZ BENJAMIN & GORON CORINNA X579-000-2260-2372 \$28.96

District 5
Isabel Salcido

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

District 6
Claudia L. Rodriguez

District 7
Henry Rivera

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.

District 8
Cissy Lizarraga

CITY MANAGER
Tommy Gonzalez

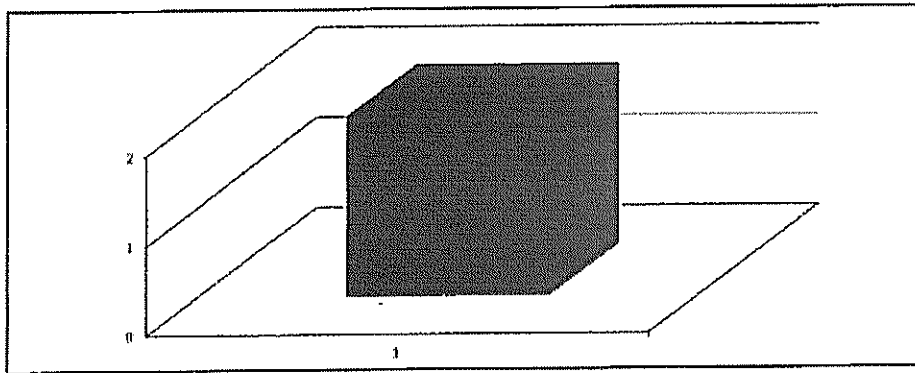
cc: Tomas Gonzalez, City Manager
Robert Cortinas, Deputy City Manager of Support Services & Chief Financial Officer

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



City of El Paso
 Internal Audit Office
 Tax Office Refund Project
 Week of 12/07/2020 Reviews - Over Three Years

#	Refund To	F.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 in Date Asked to be Reviewed	Date Internal Audit Reviewed Applications	Comments
1	GOMEZ BENJAMIN & GORON CORINNA	X579-000-2260-2372	\$28.96	11/26/2020	12/7/2020	12/8/2020	12/9/2020	2	12/10/2020	
			<u>\$28.96</u>							



Legend
 2 of 10 days



TAX OFFICE RECEIVED DEC 07 2020

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

GOMEZ BENJAMIN & GORON CORINNA 22 FAIRWAY DR FRISCO, TX 75034-6867

Handwritten: OP + 3 yrs

Geo No. X579-000-2260-2372 Prop ID 197809 Legal Description of the Property 79 TSP 2 SEC 26 T & P ABST 7874 TR 3-A-397 (0.9144 AC) 13211 STABLE RD OWNER: GOMEZ BENJAMIN & GORON CORINNA

2017 OVERAGE AMOUNT \$28.96

6: COUNTY OF EL PASO, 7: EL PASO COMMUNITY COLLEGE, 8: UNIVERSITY MEDICAL CENTER OF EL PASO, 9: SOCORRO 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.

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, 2. Provide payment information, 3. Provide reason for this refund, 4. Sign the form. Includes handwritten entries for 'check 577 12-6-17 \$350.77' and signature 'Benjamin Gomez 11-26-20'.

DEPOSIT Remittance Detail

Summary Query

Summary

Deposit No.	Account No.	Remit Seq No.	Check No.	Payment Amount	Payment Agreement No.					
A12061765	X57900022602372									
Check/Receipt Images	Deposit No.	Receipt Date	Remit Seq No.	Check No.	Payment Type	Payment Amount	Applied Amount	Transaction Type	Account No.	Payer
	A12131965	12/13/2019	42244256	655	CH	\$591.86	\$591.86	PA	X57900022602372	GOMEZ BENJAMIN & GOF
	A12211889	12/21/2018	39404566	640	CH	\$578.01	\$578.01	PA	X57900022602372	GOMEZ BENJAMIN & GOF
	A12061765	12/06/2017	36186860	577 ✓	CH	\$350.77 ✓	\$28.96	LG	X57900022602372	GOMEZ BENJAMIN & GOF
	A12061765	12/06/2017	36186860	577	CH	\$350.77	\$321.81	PA	X57900022602372	GOMEZ BENJAMIN & GOF
	A12271665	12/27/2016	33510702	552	CH	\$318.61	\$318.61	PA	X57900022602372	GOMEZ BENJAMIN & GOF
	A12221573	12/22/2015	30386275	527	CH	\$316.51	\$316.51	PA	X57900022602372	GOMEZ BENJAMIN & GOF
	EC03021541	02/28/2015	28881997	CC001010523	CH	\$121.92	\$121.92	PA	X57900022602372	23785648-BENJAMIN GO
	X0122141002	01/22/2014	25196213	07947	CH	\$112.38	\$112.38	PA	X57900022602372	GOMEZ CARLOS B & LYI
	A02071354	01/31/2013	23023550	7490	CH	\$109.42	\$109.42	PA	X57900022602372	GOMEZ CARLOS B & LYI
	A01121248	01/12/2012	19832734	7005	CH	\$103.59	\$103.59	PA	X57900022602372	GOMEZ CARLOS B & LYI
	X1202101000	12/02/2010	16959966	06900	CH	\$101.17	\$101.17	PA	X57900022602372	GOMEZ CARLOS B & LYI
	A01261048	01/26/2010	15476439	6344	CH	\$99.63	\$99.63	PA	X57900022602372	GOMEZ CARLOS B & LYI
Applied Total							\$4,284.39			

OP + 3 yrs