



CITY OF EL PASO

TAX REFUNDS “BEST PRACTICES”

COMMITTEE RECOMMENDATIONS

by

Carmen Arrieta-Candelaria, CFO

Sol Cortez, City Attorney’s Office

Edmundo Calderon, Chief Internal Auditor - Advisor

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Background

Tax Refunds Best Practices Committee
was commissioned by City Council on
January 2, 2014
to make recommendations regarding
current Best Practices relative to Tax
Refunds



Information Gathering

- Developed Tax Refunds Policies/Procedures Best Practices Questionnaire
- Issued questionnaire to the Tax Collector of 11 comparable benchmark Tax Offices:
 - Bexar County
 - Collin County
 - Dallas County
 - Denton County
 - Galveston County
 - Harris County
 - Lubbock County
 - Nueces County
 - Tarrant County
 - Travis County
 - Webb County
- City Auditor and City Attorney staff networked with peers regarding refund policies in their jurisdictions



Recommendations

1. Citizens who make an Overpayment/Erroneous payment should be mailed a Refund Application:
 - a. Immediately upon the occurrence of the overpayment/erroneous payment (31.11)
 - b. Each July/August that the refund has not been issued up until the 3-year deadline (31.11c)
 - c. Overpayments/Erroneous payments may also be applied to delinquent taxes owed by the taxpayer
 - d. Overpayments/Erroneous payments may also be posted on the Tax Office website



Recommendations

2. A "Notice of Possible Duplicate Payment" should be issued to all customers who might be party to a duplicate payment (31.111)

A Refund should be issued to:

- a. The one party who requests the refund within 30 days, or
- b. If both or neither parties respond, the refund should be issued to the last payer



Recommendations

3. Refund Applications for 4-5 year old Overpayments/Erroneous payments will be processed per Tax Code specifications Section (31.11(c-1))

4. Refund Applications for amounts of less than \$5.00 should not be mailed (31.11g), but might be posted on the Tax Office website and will be refunded if requested by the taxpayer.



Questions?