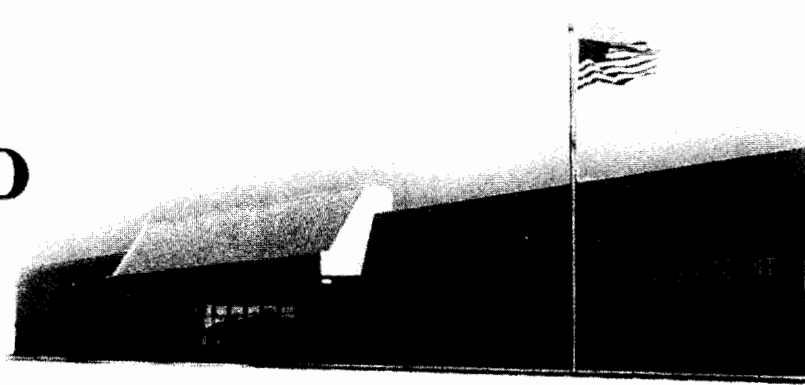


Office of Tax Assessor - Collector
COUNTY of HIDALGO

Pablo "Paul" Villarreal, Jr. RTA



April 3, 2017

P.O. Box 178
Edinburg, Texas 78540-0178
Ph. (956) 318-2157
Fax (956) 318-2733
www.hidalgocountytax.org

The Honorable Ramon Garcia
Hidalgo County Commissioners
Edinburg, Texas 78539

Re: See attached list

Gentlemen:

As per Section 31.11 of the Property Tax Code, the governing body of each taxing unit must authorize refunds of erroneous payments over \$ 2,500.00 dollars.

An application for an erroneous payment refund must be made within three years after the date of the payment or the taxpayer waives the right to the refund. The governing body of the taxing unit may extend the deadline provided by Subsection (c) for a single period not to exceed two years on a showing of good cause by the taxpayer.

Attached is taxpayer's good cause request. I respectfully request that the Commissioner's Court approve the enclosed application for its allowable two year extension.

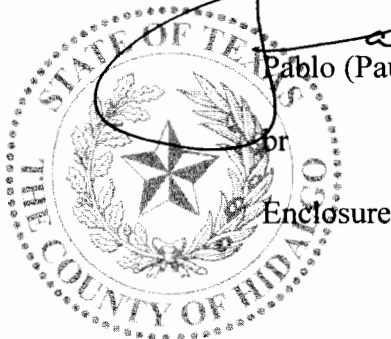
When completed, please return the attached to this office.

Thanking you for your assistance in this matter, I remain.

Very truly yours,

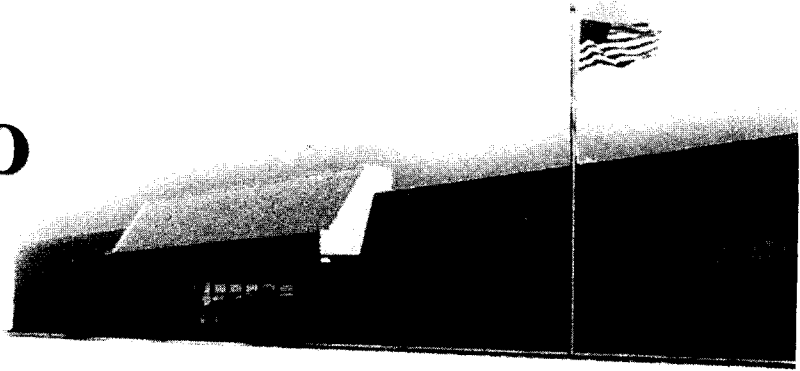
Respectfully,

Pablo (Paul) Villarreal, Jr.
Pablo (Paul) Villarreal, Jr., PCC



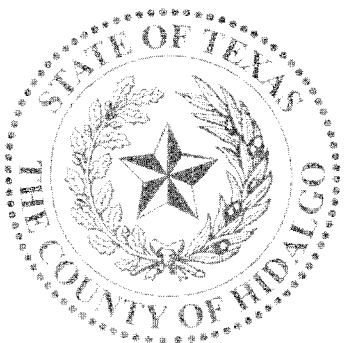
2804 S. Bus. Hwy 281 • Edinburg, Texas 78539

Office of Tax Assessor - Collector
COUNTY of HIDALGO
Pablo "Paul" Villarreal, Jr. RIA



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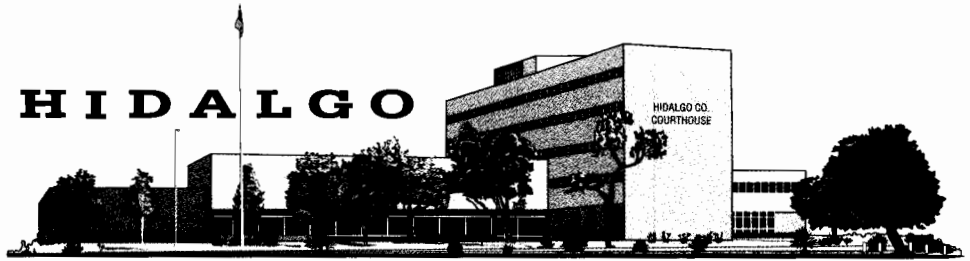
ACCOUNT NUMBER	PAYER	AMOUNT
F0330.04.000.0364.00	Mrs. Fidel Perez	\$2,059.09



2804 S. Bus. Hwy 281 • Edinburg, Texas 78539

COUNTY of HIDALGO

HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

March 30, 2017

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Tax Refund – Tax Account No. 790756

Dear Mr. Villarreal:

A tax refund application (tax account no. 790756) received by the Tax Office was signed by the applicant on February 1, 2017, three years after payments were received for tax years 2011 through 2013. The payments were received on November 9, 2011; November 9, 2012; and November 4, 2013, respectively.

Pursuant to Tax Code §31.11(a), if a taxpayer applies to the tax collector of a taxing unit for a refund of an overpayment or erroneous payment of taxes, the collector for the unit determines that the payment was erroneous or excessive, and the auditor for the unit agrees with the collector's determination, the collector shall refund the amount of the excessive or erroneous payment from available current tax collections or from funds appropriated by the unit for making refunds.

Pursuant to Tax Code §31.11(c), an application for a refund must be made within three years after the date of the payment or the taxpayer waives the right to the refund. Tax Code §31.11(c-1) also states 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.

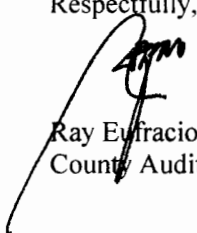
The County Auditor's Office is not able to approve the tax refund application for payments made for tax years 2011 through 2013.

We will be able to process the refund request for tax year 2012 and 2013 after the taxpayer shows good cause for submitting the tax refund application three years after the date of payment and Commissioners Court approves to extend the refund deadline as required by Tax Code §31.11(c-1). The refund request for tax year 2011 has exceeded the time allowed per statute.

The tax refund application must be submitted to the County Auditor's Office for approval after Commissioners Court approval is obtained.

If you have any questions, feel free to contact Vivian Garza, Internal Auditor I, at ext. 4654, Letty Chavez, Compliance Audit Supervisor, at ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, or me at ext. 4604.

Respectfully,


Ray Eufrazio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 52ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

L. KENO VASQUEZ
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

RENEE R. BETANCOURT
JUDGE, 449TH D.C.

10/21/2016

There has been a mistake made during the closing of this property. Taxpayer was paying (through no fault of her own) on the vacant lot next door. The error was not discovered until 2015. For 5 years the taxpayer paid taxes on time for a property that was not owned/occupied by her.

Agapita Perez
956-651-8555

APPLICATION FOR TAX REFUND

Collection office name HIDALGO COUNTY TAX OFFICE	Collecting tax for: (Tax Units) GHD-SST-DR1-FD1-FD2-FD3-FD4-CAN-CLV-CMS-CPN-CPO-CWL-SEB-SLV-SML-SMS-SSL-SWL-JCC
Present mailing address (number and street) P O BOX 178	
City, town or post office, state, ZIP code EDINBURG TX 78540-0178	Phone (area code and number) (956) 318-2157

To apply for a tax refund, the taxpayer must complete the following

Step 1: Owner's name and address	Owner's name SOLIDAD ADMINISTRADOR DE PORTAFOLIOS C/O SOLIDA USA PD BY: MRS. FIDEL PEREZ
	Present mailing address (number and street) 100 SAVANNAH AVE STE 540
	City, town or post office, state, ZIP code MCALLEN, TX 78503-2945

Phone (area code and number)

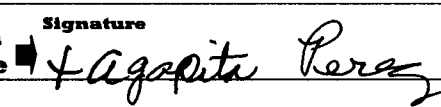
Legal description (or attach copy of the tax bill or tax receipt): **FAIRHAVEN HEIGHTS PH 4 LOT 364 AMENDED**

Step 2: Describe the property	Address or location of property: 790756
	Account number of property: F0330.04.000.0364.00
	Tax receipt number: 19046948,21469768,24012062
	OR

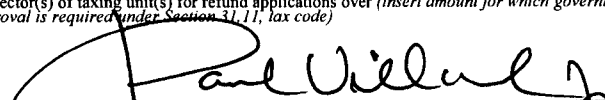

Step 3: Give the tax payment information	Name Of Taxing Unit from Which Refund is Requested	Year for Which Refund is Requested	Date of the Tax Payment	Amount of Taxes Paid	Amount of Tax Refund Requested
	1. ALL ENTITIES	2011	11/9	/ 2011	\$ 2,366.25
2. ALL ENTITIES	2012	11/9	/ 2012	\$ 1,903.63	\$ 684.84
3. ALL ENTITIES	2013	11/4	/ 2013	\$ 1925.21	\$ 689.84
4.			/	\$	\$
5.			/	\$ TOTAL	\$ 2,059.09

Taxpayer's reason for refund (attach supporting documentation): **PAID IN ERROR. APPLY REFUND TO CORRECT ACCOUNT #790757**

MM

Step 4: sign the form	"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."	
	sign here Signature 	Date of application for tax refund 3-1-2017

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 Texas Penal Code Section 37.10.

Step 5: Tax refund Determination	This tax refund is <input type="checkbox"/> Approved <input checked="" type="checkbox"/> Disapproved		AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE DATE: 3/24/17
	sign here Authorized officer 	Date 2-9-17	
	sign here Collector(s) of taxing unit(s) for refund applications over (insert amount for which governing body approval is required under Section 31.11, tax code)	Date	

3-6-17