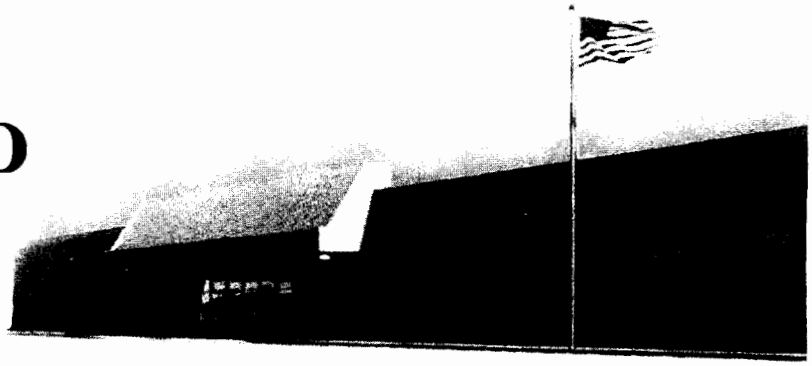
Office of Tax Assessor - Collector

COUNTY of HIDALGO

Pablo "Paul" Villarreal, Jr. RTA



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

July 10, 2017

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. PCC

Pablo (Paul) Villarreal, Jr., PCC

nr

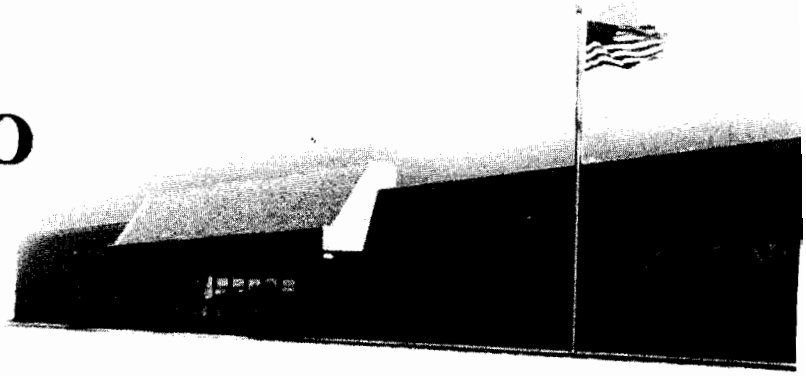
Enclosure

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

Office of Tax Assessor - Collector

COUNTY of HIDALGO

Pablo "Paul" Villarreal, Jr. RTA



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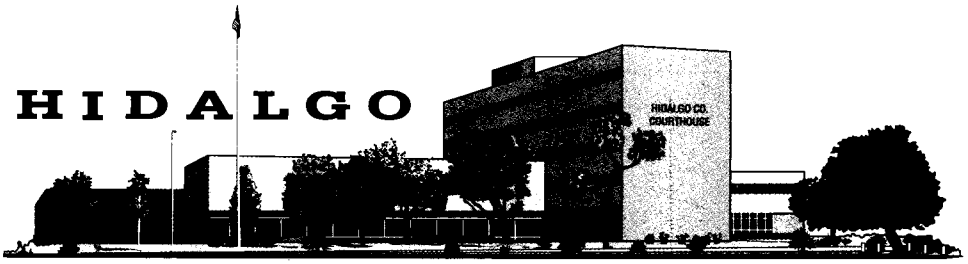
ACCOUNT NUMBER	PAYER	AMOUNT
N3400.00.000.2162.32	Gustavo Ybarra	$2,300.94

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 14, 2017

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

Re: Tax Refund – Tax Account No. 246138

Dear Mr. Villarreal:

A tax refund application (tax account no. 246138) received by the Tax Office was signed by the applicant on January 10, 2017, three years after payments were received for tax years 2004 through 2012. The payments were received on January 21, 2005; January 9, 2006; January 25, 2007; January 18, 2008; January 28, 2009; January 29, 2010; January, 28, 2011; January 30, 2012; and January 23, 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 2004 through 2012.

We will be able to process the refund request for tax year 2011 and 2012 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 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 Vivián 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 Eufracio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND 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.

Norma Briones

From: Leticia Martinez <lmartinez@bicinvestments.com>
Sent: Monday, March 20, 2017 3:14 PM
To: Norma Briones
Cc: gyvet123@gmail.com
Subject: G. Ybarra Tax correction request

Good afternoon Norma Briones,

In reference to my property at Mile 2 W Edcouch, Tx 78538, I have always received a tax statement to my mailing address, Gustavo Ybarra & Gloria Ybarra P.O. Box 503 La Villa, Tx 78562, with Acct#N3400216232 with HCAD#246138. Several years ago I noticed the HCAD #246138 I was paying on, appeared on the HCAD map as my neighbor to the south, Guadalulpe Contreras. Contreras's name & acct was appearing on the property south of his in which is a vacant lot belonging to original sellers Agustin Hernandez. Contreras having his name on vacant lot in error still sold it in 2015 to Pablo Hinojosa and stated that he and Agustin were going to use the monies for costs in correcting the property names. Several times in past years I have gone to the appraisal district office and to the tax office to have this corrected but to no avail.
In 2015, I began to receive calls and a sign posted on my property from a law office in reference to delinquent taxes, but I was told by the appraisal districts office to ignore the calls because the error should and would be corrected by the tax office.
These past few months I noticed that my name no longer appears on Acct#N3400216232 & HCAD#246138 but still has my postal address, PO Box 503, and all the payments I applied, also appear on that account of which now shows the original seller's name Agustin Hernandez and not my name.
My property statement now shows the corrected new Acct #N3400216201 HCAD #246112 but shows only 1 pymt for tax yr 1986. I am requesting that all my past payments also be transferred to this corrected account and not showing a delinquent amount of $39,821.61 with an active Lawsuit T225812C.
Last year's statement for 2015 was the first time I did not pay because I was waiting for all the property corrections to be done.

Thank you,
Gustavo Ybarra
(956) 292-6624

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
HERNANDEZ AGUSTIN ET AL (PAID BY: GUSTAVO YBARRA)

Present mailing address *(number and street)*
PO BOX 503

City, town or post office, state, ZIP code
LA VILLA, TX 78562

Phone *(area code and number)*
956 292 6624

Legal description (or attach copy of the tax bill or tax receipt): NORTH CAPISALLO

Step 2: Describe the property

Address or location of property: MILE 2

246138

Account number of property: N3400.00.000.2162.32

OR

Tax receipt number: 307584/5958457/8664236/10759552

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	2004	01/21 / 2005	$ 2,018.16	$ 2,018.16
2. ALL ENTITIES	2005	01/09 / 2006	$ 2,030.00	$ 2,030.00
3. ALL ENTITIES	2006	01/25 / 2007	$ 2,124.59	$ 2,124.59
4. ALL ENTITIES	2007	01/18 / 2008	$ 2,047.33	$ 2,047.33
5.		/	$ continuation	$

Taxpayer's reason for refund *(attach supporting documentation)*: PAID IN ERROR

SHOULD BE APPLIED TO ACCOUNT # 246112

SP

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: x [signature]

Date of application for tax refund: 1-10-17

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 ☐ Approved ☑ Disapproved

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/14/17

sign here ➡ Authorized officer

Date: 3/14/17

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)*

sign here ➡ [signature]

Date: 2/28/17

2-28-17

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
HERNANDEZ AGUSTIN ET AL (PAID BY: GUSTAVO YBARRA)

Present mailing address *(number and street)*
PO BOX 503

City, town or post office, state, ZIP code
LA VILLA, TX 78562

Phone *(area code and number)*

Legal description (or attach copy of the tax bill or tax receipt): NORTH CAPISALLO

Step 2: Describe the property

Address or location of property: MILE 2

246138

Account number of property: N3400.00.000.2162.32

OR

Tax receipt number: 13389493/15664066/17858946,8976,0203

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	2008	01/28 / 2009	$ 1,714.21	$ 1,714.21
2. ALL ENTITIES	2009	01/29 / 2010	$ 2,152.46	$ 2,152.46
3. ALL ENTITIES	2010	01/28 / 2011	$ 2,273.40	$ 1,156.61
4. ALL ENTITIES	2011	01/30 / 2012	$ 2,290.50	$ 1,140.93
5.		/	$	$

Taxpayer's reason for refund *(attach supporting documentation)*: PAID IN ERROR

SHOULD BE APPLIED TO ACCOUNT # 246112

SP

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: Gustavo Ybarra — Date of application for tax refund: 1-10-17

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 ☐ Approved ☑ Disapproved

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/14/17

sign here ➡ Authorized officer — Date: 3/14/17

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: 2/28/17

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
HERNANDEZ AGUSTIN ET AL (PAID BY: GUSTAVO YBARRA)

Present mailing address *(number and street)*
PO BOX 503

City, town or post office, state, ZIP code
LA VILLA, TX 78562

Phone *(area code and number)*

Legal description (or attach copy of the tax bill or tax receipt): NORTH CAPISALLO

Step 2: Describe the property

Address or location of property:

246138

Account number of property: N3400.00.000.2162.32 OR Tax receipt number: 22499668

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	2012	01/23 / 2013	$ 2,419.94	$ 1,160.01
2.		/	$	$
3.		/	$	$
4.		/	$	$
5.		/	$ TOTAL	$ 15,544.30

Taxpayer's reason for refund *(attach supporting documentation)*: PAID IN ERROR.

SHOULD BE APPLIED TO ACCOUNT #246112

SP

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: [signature] **Date of application for tax refund** 1-10-17

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 ☐ Approved ☑ Disapproved

AUDITED BY: THE HIDALGO COUNTY AUDITOR'S OFFICE
DATE: 3/14/17

sign here Authorized officer [signature] Date 3/14/17

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)*

sign here [signature] Date 2/28/17