



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER _____

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DATE: 09/04/2024

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF THE REVIEW OF AD VALOREM REFUNDS**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of the Review of Ad Valorem Refunds.

BACKGROUND

The Auditor's Office performed a review of ad valorem refunds not approved by the Auditor's Office prior to payment to taxpayers during the period April 1, 2024 through June 30, 2024, including refunds related to over-payments, duplicate payments, recalculations, and agreed judgments. During the three (3) month review period, the Tax Office issued 17,392 refunds totaling approximately \$46.8 million, including interest of about \$1,900.00. The objective of the review was to determine whether controls over tax refunds were adequate to ensure that the refunds were paid to the correct party, for the correct amount, and in accordance with the Texas Property Tax Code.

FISCAL IMPACT

There is no fiscal impact associated with this item.

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| SUBMITTED BY: | Auditor Office | PREPARED BY: APPROVED BY: | Kim Trussell Kimberly Buchanan |
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