



COMMISSIONERS COURT  
COMMUNICATION

REFERENCE NUMBER CO#143762

PAGE 1 OF 3

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.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	Kim Trussell Kimberly Buchanan
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**Kimberly M. Buchanan, CPA**  
Tarrant County Auditor



**Office of the Tarrant County Auditor**  
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Fort Worth, Texas 76196-0103

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First Assistant County Auditor

Phone (817) 884-1205  
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August 6, 2024

The Honorable Wendy Burgess, Tax Assessor-Collector  
The Honorable District Judges  
The Honorable Commissioners Court  
Tarrant County, Texas

RE: Auditor's Report – Review of Ad Valorem Refunds

The Auditor's Office reviews ad valorem tax refunds for overpayments and erroneous payments received by the Tax Office prior to refunding to taxpayers as required by the Texas Property Tax Code (Tax Code). During the period October 1, 2023, through June 30, 2024, the Auditor's Office reviewed 2,681 refunds, totaling approximately \$8.3 million, related to overpayments and erroneous payments prior to payment to taxpayers.

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 overpayments, duplicate payments, recalculations, and agreed judgments. During the three-month review period, the Tax Office issued 17,392 refunds totaling approximately \$46.8 million, including interest of about \$1,900. The objective of our 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 Tax Code. Based on our detailed testing of 120 refunds, we observed that controls were generally adequate, payments were correct, and in accordance with the Tax Code. We discussed less significant issues with management and staff.

We appreciate the cooperation of your staff during the review. If you have any questions, please do not hesitate to contact me.

Sincerely,

Kimberly M. Buchanan, CPA  
Tarrant County Auditor

*Distribution:* Jerry Cantu, Tax Office Chief of Staff  
Amelia Rice, Director, Property Tax  
Vivian Perez Guajardo, Manager, Property Tax Refunds



## TARRANT COUNTY TAX OFFICE

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In God We Trust

WENDY BURGESS  
PCC, CTOP, PCAC, CSTA  
Tax Assessor-Collector

August 6, 2024

Kimberly Buchanan, Tarrant County Auditor  
The Honorable District Judges  
The Honorable Commissioner's Court  
Tarrant County, Texas

Subject: Response to Auditor's Report – Review of Ad Valorem Refunds


I would like to thank the Auditor's Office for their detailed approach in this audit. We enjoy our working relationship and recognize the importance of this partnership to exhibit compliance in our operations. Refunds in the Tax Office are a necessary and critical aspect of processing property tax transactions. The significance of the obligation to process refunds correctly cannot be overstated.

The Tax Office seeks to adhere to the property tax code, using procedures, technology, multiple reviews, and sign offs to ensure refunds go to the right person, for the correct amount, in a timely manner. Refunds occur for various reasons and this review covered those not regularly approved by the auditor's office due to their nominal amount. However, they are treated with the same importance, and we appreciate you validating our accuracy related to this group of 17,392 refunds totaling approximately \$46.8 million. Ensuring adequate controls are in place related to payee, amount, and in accordance with Texas Tax Code is pivotal in our mind as well as your office, which is why I believe we work so well together. Our processes, procedures and oversight are in place to protect taxpayer dollars while ensuring we follow all statutory obligations and Code.

We value and appreciate our strong relationship with the Auditors Office. We welcome the auditors in our offices and encourage your reviews.

Should you have any questions, please contact me or my Chief of Staff, Jerry Cantu.

Sincerely,

  
Wendy Burgess, PCC, CTOP, PCAC, CSTA  
Tax Assessor-Collector – Tarrant County

RECEIVED  
AUG 06 2024  
AUDITOR-YC