



**COMMISSIONERS COURT
COMMUNICATION**

COURT ORDER NUMBER 145690

PAGE 1 OF 3

DATE: 8/19/2025

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

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

COMMISSIONERS COURT ACTION REQUESTED

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

BACKGROUND

Texas Property Tax Code (Tax Code) requires that the County Auditor review and approve refunds related to overpayments and erroneous payments prior to disbursement to taxpayers. During the period October 1, 2024, through March 31, 2025, the Auditor's Office reviewed 1,445 overpayment and erroneous payment refunds totaling approximately \$6.1 million.

The Auditor's Office also reviewed ad valorem refunds that were not approved prior to disbursement to taxpayers. These included overpayments of less than \$500, duplicate payments, recalculations, and agreed judgments. Between October 1, 2024, and March 31, 2025, the Tax Office issued 20,459 refunds, totaling approximately \$57.8 million. The objective of the review was to determine whether controls over tax refunds were adequate and whether refunds were paid to the correct parties, for the correct amounts, and in accordance with the Tax Code.

Management's response is attached.

FISCAL IMPACT

There is no fiscal impact.

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

Kimberly M. Buchanan, CPA
Tarrant County Auditor

Linda R. Castillo
First Assistant County Auditor



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100 E. Weatherford, Room 506
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Phone (817) 884-1205
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July 21, 2025

The Honorable Rick Barnes, Tax Assessor-Collector
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas


Re: Auditor's Report – Review of Ad Valorem Tax Refunds

Texas Property Tax Code (Tax Code) requires that the County Auditor review and approve refunds related to overpayments and erroneous payments prior to disbursement to taxpayers. During the period October 1, 2024, through March 31, 2025, the Auditor's Office reviewed 1,445 overpayment and erroneous payment refunds totaling approximately \$6.1 million. Only one refund, totaling \$2,844.66, was rejected since it was a duplicated tax payment.

The Auditor's Office also reviewed ad valorem refunds that were *not* approved prior to disbursement to taxpayers. These included overpayments of less than \$500, duplicate payments, recalculations, and agreed judgments. Between October 1, 2024, and March 31, 2025, the Tax Office issued 20,459 refunds, totaling approximately \$57.8 million, which included about \$1,200 in interest. The objective of our review was to determine whether controls over tax refunds were adequate and whether refunds were paid to the correct parties, for the correct amounts, and in accordance with the Tax Code. Based on our testing of 104 refunds, we observed that controls were generally adequate, and payments were correct and compliant with the Tax Code. Less significant issues were discussed with Tax Office 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

Attachment: Management's response

Distribution: Andy Nguyen, Chief of Staff, Tax Office
Amelia Rice, Property Tax Director, Tax Office
Vivian Perez Guajardo, Manager, Property Tax Refunds, Tax Office



TARRANT COUNTY TAX OFFICE

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In God We Trust

RICK D. BARNES
Tax Assessor-Collector

July 31, 2025

Ms. Kimberly Buchanan, CPA, County Auditor
The Honorable County Judge and Commissioners
The Honorable District Judges
Tarrant County, Texas

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

The Tax Office appreciates the Auditor's review of our processes related to refunds for overpayments and erroneous payments.

On behalf of my staff, I'm pleased to acknowledge the results of this review. It is a significant achievement that the Auditor's Office found our internal controls to be adequate, accurate, and fully compliant with the Texas Property Tax Code.

This outcome reflects the hard work, diligence, and professionalism of our entire staff and management team.

We value and appreciate our continued partnership with the Auditor's Office.

Should you have any questions, please feel free to contact me or my Chief of Staff, Andy Nguyen.

Best regards,

A large black rectangular redaction box covering the signature of Rick Barnes.

Rick Barnes
Tarrant County Tax Assessor-Collector