

Sylvia S. Romo, CPA, RTA, CTA  
Office of the Tax Assessor-Collector

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April 07, 2009

Joe Gross  
J. L. Gross & Company  
Ad Valorem Tax Services  
12042 Blanco Road, Suite #306  
San Antonio, Texas 78216

Dear Mr. Gross:

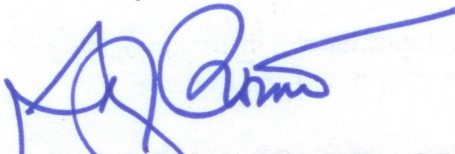
This letter is in response to your letter of January 29, 2009 in regard to refunds on litigated accounts. You requested that I review the policy of issuing refunds to the payer, and refund the plaintiff in the lawsuit instead. I have completed my review of this policy.

Section 42.43(a) of the Texas Tax Code states that the tax unit shall refund to the property owner the difference between the amounts paid and the amount for which the property owner is liable. Therefore, I will change the policy to issue refunds that arise from litigation to the owner of the property on the date that taxes were paid, if they remain a party to the litigation. Cases where there was a change in ownership will be determined on a case by case basis.

It is not feasible to institute a policy of refunding to plaintiffs. There may be multiple plaintiffs in a lawsuit and this office may not be fully cognizant of the relationships between the parties. The ownership information is readily available and its use is in accordance with the direction of the Tax Code.

Please feel free to contact me if you have any questions.

Sincerely,



Sylvia S. Romo, CPA, RTA, CTA  
Tax Assessor-Collector  
Bexar County

SSR: ERC: mmci