

AUDITOR'S REPORT

HARRIS COUNTY TAX ASSESSOR-COLLECTOR & VOTER REGISTRAR PROPERTY TAX REFUNDS



February 14, 2020

**Michael Post, C.P.A., M.B.A.
Harris County Auditor**

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MICHAEL POST, C.P.A., M.B.A.
HARRIS COUNTY AUDITOR

February 14, 2020

Ms. Ann Harris Bennett
Harris County Tax Assessor-Collector & Voter Registrar
1001 Preston Street, Suite 101
Houston, Texas 77002

RE: Procedures applicable to property tax refunds processed by the Harris County Tax Assessor-Collector & Voter Registrar for the three months ended November 30, 2019

As required by Local Government Code §115.002 (a) and (b), the Compliance Audit Department examined property tax refunds processed by the Harris County Tax Assessor-Collector & Voter Registrar for the three months ended November 30, 2019.

We performed procedures to selectively test whether:

- Refunds of overpayments were in compliance with the provisions of Texas Tax Code §31.11, *Refunds of Overpayments or Erroneous payments*.
- Refunds related to changes in the Tax Roll were in compliance with the provisions of Texas Tax Code §26.15, *Correction of Tax Roll*.
- Property tax refunds were properly authorized, accurately calculated, and applied to the proper tax year.
- Property tax refunds were paid to the proper recipient, adequately supported, and paid timely.
- Property tax refunds in excess of \$5,000 were properly authorized by Commissioners Court.

In connection with our procedures, no reportable issues were noted. We appreciate the time and attention provided by you and your staff during our procedures.

Sincerely,

A handwritten signature in blue ink that reads "Michael Post".

Michael Post
County Auditor

cc: District Judges