

Town of Green Valley
Alternative Claim Procedure for Refunds of Tax Payments
in Excess of Tax Bill Amounts Ordinance

Ordinance # 2003-1

Adopted 5/14/03 Amended 4/12/06

The Town of Green Valley, Shawano County, Wisconsin, does hereby ordain as follows:

Section 1. Title

This ordinance is entitled the “**Town of Green Valley Alternative Claim Procedure for Refunds of Tax Payments in Excess of Tax bill Amount Ordinance.**”

Section 2. Purpose & Intent

It is the declared intent of this ordinance that tax payments made in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this ordinance. Further, it is the declared intent that this policy shall be in full force and effect upon adoption by the Town Board, with the purpose of complying with Sec. 74.03 (2) of Wisconsin Statutes (as adopted by 1997 Wis. Act 315).

Section 3. Authority

This ordinance is adopted pursuant to the authority granted to Town Boards under sec. 60.44 (2) of Wis. Statutes to adopt an alternative claim procedure for approving financial claims against the Town, which are in the nature of bills and vouchers.

Section 4. Required Procedures of Treasurer

Pursuant to Sec. 60.34 of Wis. Statutes upon receipt of tax payments in excess of the tax bill, the Town Treasurer shall deposit as soon as practical all payments in the name of the Town in public depositories designated by the Town Board. Upon verification by the Town Treasurer that the payment as deposited has cleared and not been returned as insufficient funds, the Treasurer shall notify the Town Clerk in writing: the name and mailing address of the taxpayer for whom a refund in excess of the tax bill amount is due, the amount of the refund in excess of the tax bill, the date payment was received, and a statement that the payment as made has cleared and not been returned as insufficient funds.

Section 5. Required Procedures of Clerk

Upon written notification from the Town Treasurer that a taxpayer has made a tax payment in excess of the tax bill amount, the Town Clerk shall issue the normal voucher or authorization for payment of the refund of the excess amount over the tax bill amount upon finding the following:

1. Funds are available to pay the bill, assuming the tax payment has cleared and not been returned as is evidenced by the Treasurer's notice.
2. The Town Board has authorized the refund of excess tax payments as established by the adoption of this ordinance.
3. The refund is due in the amount noticed by the Town Treasurer as a tax payment in excess of the amount of the tax bill.
4. The refund is a valid claim against the Town, being a payment in excess of the tax bill amount.
5. The Town Clerk shall prepare monthly, to be submitted to the Town Board for payment approval at each monthly Board meeting, a list of claims to be paid under this procedure, listing the amount of the claims, the name of the taxpayer/claimant, and that the payment is a refund for excess tax payment.

Section 6. Issuance of Disbursement from local treasury

Upon approval of a voucher by the Town Board at their next regular monthly board meeting held after the payment is received, a refund check payable to the taxpayer/claimant named in the voucher and in the amount approved shall be written by the Town Treasurer and counter-signed by the Town Chairperson and the Town Clerk, pursuant to Sec. 66.042 of Wis. Statutes.

Section 7. Mailing or delivery of refund check to Taxpayer

Upon issuance of the proper countersigned refund check, pursuant to the procedures in this ordinance, the refund check shall be delivered to the taxpayer/claimant or mailed to the last known mailing address of the taxpayer/claimant by the Town Treasurer.

Section 8. Effective Date

Following passage by the Town Board, this ordinance shall take effect the day after the date of publication or postings as provided by sec. 60.80, Wis. Stats.


Effective Date: The provisions of this **AMENDED** ordinance shall take effect on 4/12/06.

Passed on: 4/12/06
Vote: For 3 Against 0


Arl Rudie, Town Chairman

Posted in the following public places
within 30 days after board passage:
on 4/12/06
Cluster Mailboxes in Green Valley
Fire Station in Pulcifer
Community Center in Advance

Attested By:


Janalee Jenerou, Clerk


Gary Helmen, Supervisor


Terry Tipton, Supervisor