## Establishing Refund Policy for Overpayment of Taxes Town of Washington, Green County, State of Wisconsin

WHEREAS, the Treasurer of the Town of Washington collects and receipts for real estate taxes paid by town residents: and

WHEREAS, from time to time, the payments received are in an amount that exceeds the actual amount due: and

WHEREAS, the cost of processing these refund checks can sometimes exceed the amount of the check itself; and

WHEREAS, Wisconsin state law does not provide specific statutory authority for towns to not refund small tax overpayments; and

WHEREAS, Wisconsin Towns Association attorneys recommend providing a refund, of any amount, if requested, unless the town has a policy in place to handle small amount of refunds:

NOW, THEREFORE, BE IT RESOLVED that the Washington Town Board does hereby authorize the Town Treasurer to issue property tax refund checks for any and all overpayments of \$5.00 or more, and furthermore to authorize the Town Treasurer to issue property tax refund checks of less than \$5.00 at the request of the taxpayer. Any amounts not refunded will be held in the General Fund of the Town of Washington.

This Resolution will be effective immediately.	
Adopted by the Town of Washington Town Board on this 13th day of March 20	23.
Nannette Hilliard, Town Chairman	
Eldon F Grossin	
Eldon Grossen, 1st Town Supervisor	
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Chad Cassidy, 2nd Town Supervisor	
Attest: Janet Carly	
Janet Carley, Town Clerk	