

**Resolution 2025-01**

**Establishing Refund Policy for Overpayment of Taxes**

**Town of Sigel, Wood County, State of Wisconsin**

**Whereas**, the Treasurer of the Tow of Sigel collects and receipts for real estate taxes paid by the town residents, and

**Whereas**, from time to time, the payments received are in an amount that exceeds the actual 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 a specific statutory authority for the 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 refunds:

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

This Resolution will be effective immediately

Adopted by the Town of Sigel Town Board on the 5<sup>th</sup> day of March 2025

 - 3-5-25

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Richard Goodwin, Town Chairperson



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Thomas Nieman, Town Supervisor



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Larry Pelot, Town Supervisor

Attest: 

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Sandra Nieman, Town Clerk