

RESOLUTION 2025-12-01
ESTABLISHING REFUND POLICY FOR OVERPAYMENT OF TAXES

STATE OF WISCONSIN
Town of Underhill
Oconto County

WHEREAS, the Treasurer of the Town of Underhill 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 refunds:

NOW, THEREFORE, BE IT RESOLVED that the Town of Underhill does hereby authorize the Treasurer to issue property tax refund checks for and all overpayments of \$5.00 or more, and furthermore to authorize the 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 Underhill.

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon its adoption.

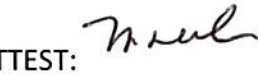

Adopted this 2ND day of DECEMBER 2025.

Mark Winkler, Chairperson
Underhill Town Board

Patrick Nelson, Supervisor
Underhill Town Board

Robert (BJ) McCarthy, Supervisor
Underhill Town Board

ATTEST:



Tracy A. Winkler, Clerk
Underhill Town Board



