CHAPTER 10

ORDINANCE FOR ALTERNATIVE CLAIM PROCEDURE FOR REFUNDS OF TAX PAYMENTS IN EXCESS OF TAX BILL AMOUNTS

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1-10-1. PURPOSE AND 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 within 15 business days of the payment. 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 Wis. Statutes (as adopted by 1997 Wis. Act 315).

1-10-2. AUTHORITY. This ordinance is adopted pursuant to the authority granted to town boards under Sec. 60.44(2) of Wis. Stats. to adopt an alternative claim procedure for approving financial claims against the town which are in the nature of bills and vouchers.

1-10-3. REQUIRED PROCEDURES OF TREASURER UPON PAYMENT OF EXCESS AMOUNT OVER TAX BILL AMOUNT. Pursuant to Sec. 60.34 of Wis. Stats. upon receipt of tax payments in excess of the tax bill, the town treasurer shall deposit as soon as practicable 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, but not later than 10 days after depositing, 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.

1-10-4. REQUIRED PROCEDURES OF CLERK UPON NOTIFICATION FROM TREASURER OF EXCESS PAYMENT OF TAX BILL AMOUNT. Upon written notification form 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. Further the town clerk shall prepare monthly, to be submitted to the town board at each monthly board meeting, a list of claims paid under this procedure, listing the amount of the claims, the date paid, the name of the taxpayer/claimant, and that the payment was a refund for excess tax payment.

1-10-5. Issuance of Disbursement from local treasury: Upon approval of a voucher (or proper authorization) by the Town clerk under the procedures listed in Sec. 4 of this ordinance, a refund check payable to the taxpayer/claimant named in the voucher or authorization and in the amount approved shall be written by the town treasurer and countersigned by the town clerk and the town chairperson, pursuant to Sec. 66.042 of Wis. Stats. shall be issued not later than 15 business days from the date the tax payment was received by the town treasurer as noticed by the town treasurer in Sec. 3 of this ordinance.

1-10-6. Mailing or delivery of refund check to taxpayer/claimant: 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 address of the taxpayer/claimant by town treasurer.

Adopted on November 10, 1998