

TOWN OF BURLINGTON, WISCONSIN

RESOLUTION NO. 25-10.9d

TAX OVERPAYMENT POLICY

Purpose

The purpose of this policy is to establish consistent procedures for the handling of property tax overpayments received by the Town of Burlington. This policy ensures compliance with Wisconsin State Statutes, promotes fairness, and provides clear guidance to taxpayers and Town staff.

Authority

This policy is adopted under the authority granted to towns by Wisconsin State Statutes, including but not limited to §§ 74.11, 74.12, 74.41, and 74.73, relating to the collection and refund of property taxes.

Policy

1. Definition of Overpayment

An overpayment occurs when a taxpayer remits an amount greater than the total tax due for a given tax year on a specific parcel.

2. Application of Overpayments

- a. Any overpayment of \$5.00 or less shall not be refunded and will instead be credited to the Town's general fund, in accordance with Wis. Stat. § 74.73(6).
- b. Any overpayment greater than \$5.00 shall be refunded to the taxpayer of record.

3. Method of Refund

- a. Refunds shall be issued by Town check.
- b. Refunds shall be mailed to the taxpayer at the address listed on the tax roll, unless the taxpayer provides written notice of an alternate address.

4. Timing of Refunds

- a. Refunds shall be processed within 30 days of the Town's reconciliation of tax collections, unless unusual circumstances require additional time.
- b. Refunds issued after February tax settlements may be delayed until the Town's final settlement with Racine County.

5. Interest on Overpayments

No interest shall be paid on tax overpayments, unless otherwise required by State law.

6. Responsibility

The Town Treasurer shall be responsible for administering this policy and maintaining appropriate records of all overpayments and refunds issued.

Severability

If any section or provision of this policy is found to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

Effective Date

This policy shall take effect upon adoption by the Town Board of the Town of Burlington.

Adopted this 9th day of October, 2025

Town Board, Town of Burlington, Wisconsin