



ORDINANCE 68

An Ordinance describing the procedure for refunds of tax payments more than tax bill amount

PROCEDURE:

Upon verification by the Town Treasurer that a real estate tax payment has been received more than the amount of the tax bill, the Town Clerk is authorized to refund the excess tax payment to the parties shown on the tax bill if it is in the amount of \$2.00 or more.

If the excess payment is less than \$2.00, the Town Treasurer shall keep a record of such overpayment and return it to the taxpayer if requested in writing by the taxpayer. The Town Clerk shall keep a permanent record of those tax overpayments from year to year. The payments shall be handled in the same manner as other payments of Town bills after the Town Treasurer's February settlement of first installment tax collections with the Jefferson County Treasurer.

AUTHORITY:

Unless otherwise provided by law, state institutions and agencies, as defined in s. 227.01 (1) but also including the office of district attorney, may retain overpayments of fees, licenses, and similar charges when the overpayment is \$2 or less, unless such refund is specifically requested in writing. Underpayments of not more than \$2 may be waived when the administrative cost of collection would exceed the amount of underpayment. Wis. Stat 20.905(3)

Dated February 8, 2022.

Town of Oakland, By:

Jeddy J. Watson
Town Chair Pro Tem

Attest:

Susan Dascenzo
Clerk/Treasurer

Vote: Aye: 3 No: 0

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