

**TOWN OF LAMARTINE
FOND DU LAC COUNTY, WISCONSIN**

 **ORIGINAL**

**ORDINANCE ESTABLISHING LIMITS ON THE FORM OF PAYMENT
ACCEPTED FOR PROPERTY TAXES**

WHEREAS, the Town Board of the Town of Lamartine (the “Town”) has charge of all affairs of the Town not committed by law to another body or officer, pursuant to Wis. Stat. § 60.22(1); and

WHEREAS, the Town Treasurer receives and takes charge of money paid into the Town treasury, including property tax payments collected under chs. 70 to 79 of the Wisconsin Statutes, pursuant to Wis. Stat. § 60.34; and

WHEREAS, the acceptance, counting, safekeeping, and transport of large sums of cash impose administrative burden and security and loss risks on the Town and its Treasurer; and

WHEREAS, the Town wishes to limit the amount of cash it accepts for a single tax payment transaction while preserving the ability of every taxpayer to pay tax obligations in full through other readily available forms of payment; and

WHEREAS, this ordinance regulates only the form in which payments to the Town may be made and does not alter the legal-tender status of cash;

NOW, THEREFORE, the Town Board of the Town of Lamartine does ordain as follows:

Section 1. Title. This ordinance shall be known as the “Town of Lamartine Tax Payment Form Ordinance.”

Section 2. Purpose. The purpose of this ordinance is to reduce the administrative burden and the security and loss risks associated with the Town’s handling of large amounts of cash, while ensuring that every taxpayer retains a practical means of paying tax obligations in full.

Section 3. Definitions. As used in this ordinance: (a) “Cash” means United States coins and currency, (b) “Tax obligation” means any tax on real or personal property, special assessment, special charge, or special tax placed on the tax roll and payable to the Town Treasurer under Wis. Stat. chs. 70 to 79, (c) “Non-cash payment” means payment by personal check, cashier’s check, certified check, money order, electronic funds transfer, credit card, debit card, or other negotiable instrument or payment method accepted by the Town Treasurer.

Section 4. Cash payment limit. The Town Treasurer shall not be required to accept, and may decline, cash in excess of Two Hundred Fifty Dollars (\$250.00) per parcel per payment transaction toward any tax obligation. Cash tendered in an amount of \$250.00 or less shall be accepted for any tax obligation.

Section 5. Non-cash payment required above the limit; full-payment path preserved. Any portion of a tax obligation exceeding \$250.00 that a taxpayer wishes to pay in a single transaction shall be paid by non-cash payment.

Section 7. Administration. The Town Treasurer is authorized to adopt reasonable procedures to implement this ordinance, including posting notice of the cash payment limit and accepted forms of payment at the place where taxes are collected and on any tax bill or tax-payment notice.

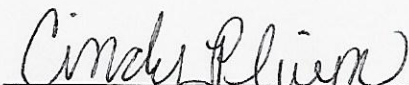
Section 8. Severability. If any provision of this ordinance is held invalid, such invalidity shall not affect the remaining provisions, which shall remain in full force and effect.

Section 9. Effective date. This ordinance shall take effect the day after publication or posting as required by Wis. Stat. § 60.80.

Dated this 12 day of October, 2026.

TOWN OF LAMARTINE

By: 
Town Chairperson

Attest: 
Town Clerk