

TOWN OF MINONG
ALTERNATIVE CLAIM PROCEDURE FOR REFUNDS OF TAX
PAYMENTS IN EXCESS OF TAX BILL AMOUNT
ORDINANCE 2024-33

Authority - The Town Board of the Town of Minong, Washburn County, Wisconsin, has the specific authority to adopt this ordinance under the provisions of Section 60.44(2), Wisconsin Statutes.

SECTION I – PURPOSE AND INTENT

It is the declared intent of this ordinance that tax payments made in the 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 the Wisconsin Statutes (as adopted by 1997 Wis. Act 315).

SECTION II – REQUIRED PROCEDURES

Required procedures of the Town Treasurer upon payment of excess amount over the tax bill amount. Pursuant to Sec. 60.34 of Wisconsin Statutes 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.

Required procedures of the Town Clerk verification that a taxpayer has made a tax payment in excess of \$10 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 \$10 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 meeting, a list of claims paid under this procedure, listing the amount of the claim, the date paid, the name of the taxpayer/claimant, and that the payment was a refund for excess tax payment.

SECTION III – ISSUANCE OF DISBURSEMENT FROM LOCAL TREASURY

Upon approval of a voucher (or proper authorization) by the Town Clerk under the procedures listed in Sec. 2 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 Clerk and countersigned by the Town Treasurer and the Town Chairperson, pursuant to Sec. 66.042 of the Wisconsin Statutes 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. 2 of this ordinance.

SECTION IV – 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 mailing address of the taxpayer/claimant by the Town of Minong Clerk.

This Ordinance shall be effective upon passage and publication as provided by law, and shall repeal and replace all previous alternative claim procedure for refunds of tax payments in excess of tax bill amount ordinances heretofore enacted by the Town of Minong.

Adopted this _____ day of _____, 2024.

By the Town Board of the Town of Minong.

CHAIRMAN

ATTESTED BY: TOWN CLERK

Please note that this ordinance shall take effect upon publication or posting as set forth in s. 60.80, Wis. Stats.