

ORDINANCE NO. 90
Ordinance
for
Alternative Claim Procedure
for
Refunds of Tax Payments in Excess of Tax Bill Amounts

It is Hereby Ordained by the Town Board of the Town of Jefferson, Jefferson County as follows:

Section 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 created by 1997 Wis. Act 315).

Section 2. Authority. This ordinance in adopted pursuant to the authority granted to town boards under sec. 60.44 (2) of WI. Statutes to adopt all alternative claim procedure for approving financial claims against the Town, which are in the nature of bills and vouchers.

Section 3. Required Procedure upon Payment of Excess Amount Over Tax Bill Amount. Pursuant to Sec. 60-34 of Wis. Statutes upon receipt of tax payments in excess of the tax bill, the Town Clerk/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 Clerk/Treasurer that the payment as deposited has cleared and not been returned as insufficient funds, but not later than 10 days after depositing, the Clerk/Treasurer shall determine 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 whether the payment as made has cleared and not been returned as insufficient funds.

Section 4. Required Procedures Upon Determination of Excess Payment of Tax Bill Amount. Upon a determination of the Town Clerk/Treasurer that a taxpayer has made a tax payment in excess of the tax bill amount, the Town Clerk/Treasurer 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 nor- been returned.
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; determined by the Town Clerk/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/Treasurer 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.