

Resolution 2023-102
Establishing Refund Policy for Overpayment of Taxes
Town of Oconto Falls, Oconto County, State of Wisconsin

WHEREAS, the Treasurer of the Town of Oconto Falls collects and receipts for real estate taxes paid by town residents; and

WHEREAS, from time to time, the payments received are in an amount that exceeds the actual amount due; and

WHEREAS, the cost of processing these refund checks can sometimes exceed the amount of the check itself; and

WHEREAS, Wisconsin state law does not provide specific statutory authority for towns to not refund small tax overpayments; and

WHEREAS, Wisconsin Towns Association attorneys recommend providing a refund, of any amount, if requested, unless the town has a policy in place to handle small amount refunds;

NOW, THEREFORE, BE IT RESOLVED that the Town of Oconto Falls Board does hereby authorize the Town Treasurer to issue property tax refund checks for any and all overpayments of \$10.00 or more, and furthermore to authorize the Town Treasurer to issue property tax refund checks of less than \$10 when requested by the taxpayer before June 30th of that tax year. Any amounts not refunded will become part of the Town of Oconto Falls General Fund.

This resolution will be effective immediately.

Adopted by the Town of Oconto Falls Town Board on this 10th day of July, 2023.

Susan L Mogged
Clerk, Town of Oconto Falls