

Resolution Number 2-21-2024

**RESOLUTION ESTABLISHING A REFUND POLICY FOR OVERPAYMENT OF TAXES COLLECTED
BY THE TOWN OF SARATOGA, WOOD COUNTY WISCONSIN**

WHEREAS, in the process of collecting payments of property taxes, on behalf of the Town of Saratoga, the Treasurer and other Town staff occasionally receive payment in excess of the amount owed to the Town, through error, inadvertence or oversight; and

WHEREAS, the past policy of the Town has been to refund any such overpayments, regardless of amount, to the payor; and

WHEREAS, the Town Board of Supervisors recognizes that for nominal overpayments, the cost to taxpayers to process such refunds often exceeds the amount of the refund; and

WHEREAS, Wisconsin state law does not provide specific statutory authority for Towns to not refund nominal overpayments for taxes and the Wisconsin Town's Association recommends a policy be established to hand refunds for nominal overpayment amounts; and

WHEREAS, the Town Board has determined that it is not cost effective to process refund of nominal overpayments in the absence of a demand for refund; and

WHEREAS, the Town Board has determined that it is in the interest of the Town to establish a policy to retain nominal overpayments absent demand by the payor for refund.

NOW THEREFORE, BE IT RESOLVED, that the Town of Saratoga Board of Supervisors does hereby authorize the Town Clerk and Town Treasurer to issue property tax refund checks for any and all overpayments in excess of five dollars (\$5.00).

BE IT FURTHER RESOLVED, as an administrative convenience, the Town shall retain any property tax overpayment amounts of five dollars (\$5.00) or less (hereinafter, Nominal Overpayment) and shall not process a refund of the same absent appropriate demand for refund by the payer of the overpayment.

BE IT FURTHER RESOLVED, any amount not refunded retained by the Town pursuant to the provisions of this Policy will be credited and held in the general fund of the Town of Saratoga.

This Resolution shall be effective immediately.


Dated this 21st day of February, 2024.

By:


Lorelei Fuehrer, Town Chairperson

I, Paulette Weinfurter, Clerk for the Town of Saratoga, hereby certify that the above is a true and correct copy of a Resolution which was adopted on the 7th day of February, 2024 by the Town Board, Town of Saratoga, County of Wood.

By:


Paulette Weinfurter, Town Clerk