Resolution 2023 - 04

Establish Refund Policy for Overpayment of Taxes

WHEREAS, the Clerk/Treasurer of the Town of Cable 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 Cable Town Board does hereby authorize the Town Clerk/Treasurer to issue property tax refund checks for any and all overpayments of \$5.00 or more, furthermore to authorize the Town clerk/Treasurer to issue property tax refund checks of less that \$5.00 at the request of the taxpayer. Any amounts not refunded will be held in the General Fund of the Town of Cable.

This Resolution will be effective immediately.

Adopted by the Town of Cable Town Board on this 21st day of June 2023.

Malcolm Haag, Town Chairman

David Popelka, Town Supervisor

Jamie Holly, Town Supervisor

Dean Hambrecht, Town Supervisor

Zachary Larson, Town Supervisor

Bobbi McCauley, Clerk/Treasurer