

TOWN OF CASSIAN  
ORDINANCE NO. 2013-001  
REFUND OF TAX OVERPAYMENTS

SECTION I - TITLE - PURPOSE

The title of this ordinance is the Town of Cassian Refund of Tax Overpayments. The purpose is to reduce the burden and cost on the Town to return small amounts of money which have been overpaid on tax bills.

SECTION II AUTHORITY

This section is adopted pursuant to Section 66.44(2) Wis. Stats.

SECTION III - PROCEDURE

Upon verification by the Town Treasurer that a real estate tax payment has been received in excess of the amount of the tax bill, the Clerk is authorized to refund the excess tax payment if it is in the amount of \$5 or more. If the excess payment is less than \$5, the Treasurer shall keep a record of such overpayment and return it to the taxpayer if requested, in writing, by the taxpayer to refund it. The Clerk shall keep a permanent record of those tax overpayments from year to year. The payments shall be handled in the same manner as other payments of town bills.

SECTION IV - EFFECTIVE DATE

The foregoing policy, as set forth in this ordinance shall be in full force and effect upon adoption by the Town Board and upon posting or publication. The Town Clerk shall properly post or publish this ordinance as required under Section 60.80 Wis. Stats.

Adopted this 2nd day of January, 2013.

Larry M endrickson Chairperson \_\_\_\_\_

  
\_\_\_\_\_  
Gail R Winnie, Supervisor

3

\_\_\_\_\_  
Rio, Supervisor

Attest:

  
\_\_\_\_\_  
Mary Thompson, Clerk