

## ORDINANCE 2024-07

AN ORDINANCE TO ESTABLISH A PROCEDURE FOR REFUNDING  
PROPERTY TAX OVERPAYMENTS**Intent.**

- A. It is the declared intent of this article that tax payments made in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this article 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 Wis.Stats 74.03(2).
- B. Unless requested in writing, the Town of Eagle shall not refund an overpayment of real estate taxes if such overpayment is in the amount of \$5 or less. The Town of Eagle decrees that the administrative costs exceed the amount of overpayment and that a refund is not justified.

**Deposit of Payments.**

Pursuant to Wis.Stats 61.26, 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.

**Procedure.**

- A. Upon preparation of a refund report, the Town Clerk/Treasurer shall approve a claim against the Town treasury and endorse his or her approval of the claim after having determined the following conditions have been met:
  - (1) The funds are available to pay the claim, assuming the tax payment has cleared and has not been returned as verified by the Town Clerk/Treasurer.
  - (2) The Town Board has authorized the refund of excess tax payments as established by the adoption of this article.
  - (3) The refund is due in the amount noticed 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.
- B. Further the Town Clerk/Treasurer shall prepare monthly and file with the Town Board a list of claims paid under this procedure, listing the amounts of the claims, the date paid, the name of the

taxpayer/claimant, and that the payment was for a refund of an excess tax payment.

**Refund checks.**

Upon approval of the claim (or proper authorization) by the Town Clerk/Treasurer, a refund check payable to the taxpayer/claimant named in the voucher or authorization and in the amount approved shall be written by the Town Clerk/Treasurer, countersigned as required by Wis. Stats 66.0607 by the Town Chairperson and Town Clerk/Treasurer and shall be issued not later than 15 business days from the date the tax payment was received by the Town Clerk/Treasurer. Upon issue of the proper countersigned check, pursuant to the procedures in this article, the refund shall be delivered to the taxpayer/claimant or mailed by the Town Clerk/Treasurer.

Adopted on motion of Supervisor Knauer, seconded by Supervisor Kugel on the 18<sup>th</sup> day of December, 2024.

Attest:

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Mercia Christian, Town Clerk

Approved:

Chris Mommaerts  
Chris Mommaerts, Town Chairperson

Ayes 5 Noes 0 Absent 0