

## **Chapter 20**

### **REFUND OF CERTAIN OVERPAYMENTS TO THE TOWN**

WHEREAS, in the process of collecting payments of property taxes, permit fees and other monies on behalf of the Town, the clerk/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 recognizes that the cost to taxpayers to process such refunds often exceeds the amount of the refund; 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 determined that is in the interest of the Town to establish a policy to retain nominal overpayments absent demand by the payor for refund.

NOW THEREFORE, the Town Board of the Town of Center, Outagamie County, Wisconsin, does hereby ordain as follows:

SECTION 1. Chapter 20 of the Municipal Code of the Town of Center is hereby created to provide as follows:

#### Retention of Nominal Overpayments Absent Demand.

- (a) For purposes of this section a “Nominal Overpayment” shall be the overpayment of any tax, fee, or other obligation to the Town in an amount which does not exceed \$3.
- (b) As an administrative convenience the Town shall retain any Nominal Overpayment and shall not process a refund of the same absent appropriate demand for refund by the payer of the overpayment.
- (c) A Nominal Overpayment retained by the Town pursuant to the provisions of this section shall be credited to the general fund.

SECTION 2. Severability. Each section, subsection, paragraph, sentence, clause, phrase, and provision of the foregoing Ordinance is and the same as hereby declared to be severable and if any portion of provision thereof is duly determined to be invalid for any reason, such determination shall not invalidate any other portion of provision thereof.

SECTION 3. Effective Date. This Ordinance shall take effect and be enforced from and after its passage and posting as required by law.