

TOWN OF LAFAYETTE

ALTERNATIVE CLAIM PROCEDURE FOR REFUNDS OF TAX PAYMENTS IN EXCESS OF TAX BILL AMOUNTS

ORDINANCE 3 - 02

The Town Board of the Town of LaFayette, Walworth County, Wisconsin, does hereby ordain as follows:

SECTION 1.0 PURPOSE

It is the purpose of this ordinance that tax payments made in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this ordinance within fifteen (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 § 74.03(2), WI Statutes (as adopted by 1997 Wisconsin Act 315). This ordinance further allows for payment of other claims against the Town as noted herein.

SECTION 2.0 AUTHORITY

This ordinance is adopted pursuant to the authority granted to Town Boards under § 60.44(2) of WI Statutes to adopt an alternative claim procedure for approving financial claims against the Town which are in the nature of bills and vouchers such as payroll, tax payments, refunds of excess tax payments and phone and utility bills received and due between regular monthly Town Board meetings.

SECTION 3.0 REQUIRED PROCEDURES OF TREASURER UPON PAYMENT OF EXCESS AMOUNT OVER TAX BILL AMOUNT

Pursuant to § 60.34, WI Statutes, upon receipt of tax payments in excess of the tax bill, the Town treasurer shall deposit as soon as practicable all payments in the name of the town in public depositories designated by the Town Board. Upon verification of the Town treasurer that the payment as deposited has cleared and not been returned as insufficient funds, but not later than ten (10) days after depositing, the treasurer shall notify the Town clerk in writing: the name and mailing address of the taxpayer for whom a refund in excess of the tax bill amount is due, the amount of the refund in excess of the tax bill, the date payment was received and a statement that the payment as made has cleared and not been returned as insufficient funds.

SECTION 4.0 REQUIRED PROCEDURES OF CLERK UPON NOTIFICATION FROM TREASURER OF EXCESS PAYMENT OF TAX BILL AMOUNT OR PAYMENT OF OTHER CLAIMS

Upon written notification from the Town treasurer that a taxpayer has made a tax payment in excess of the tax bill amount, the Town clerk shall issue the normal voucher or authorization for payment of the refund of the excess amount over the tax bill amount, or other claims as listed, or payroll, upon finding the following:

- A. Funds are available to pay the claim and for a refund of tax payment, assuming the payment has cleared and not been returned as is evidenced by the treasurer's notice.
- B. The Town Board has authorized the refund of excess tax payment, payroll, tax payments, phone and utility bills as established by the adoption of this ordinance.

- C. The refund of excess tax payment is due in the amount notice by the Town treasurer as a tax payment in excess of the amount of the tax bill.
- D. The refund for excess payment of tax, payroll amount, tax payments, phone and utility bill received is a valid claim against the Town.

Further, the Town clerk shall prepare monthly, to be submitted to the Town Board at each monthly board meeting, a list of claims paid under this procedure, listing the amount of the claims, the date paid, the name of the taxpayer/claimant and that the payment was a refund for excess tax payment, payroll, tax payments, phone or utility bill.

SECTION 5.0 ISSUANCE OF DISBURSEMENT FROM LOCAL TREASURY

Upon approval of a voucher (or proper authorization) by the Town clerk under the procedures listed in Section 4.0 of this ordinance, a check payable to the taxpayer/claimant named in the voucher or authorization and in the amount approved shall be written by the Town treasurer and countersigned by the Town clerk and the town chairperson, pursuant to § 66.042, WI Statutes, shall be issued not later than fifteen (15) business days from the date the tax payment was received by the Town treasurer as noticed in Section 3.0 of this ordinance or other claim as noticed was received.

SECTION 6.0 MAILING OR DELIVERY OF REFUND CHECK OR CLAIM PAYMENT TO TAXPAYER/CLAIMANT

Upon issuance of the proper countersigned refund check, pursuant to the procedures in this ordinance, the refund check shall be delivered to the taxpayer/claimant or mailed to the last known mailing address of the taxpayer/claimant by the Town treasurer.

This Ordinance adopted by the Town Board of the Town of LaFayette on this 8th day of April 2009.

Bruno Schiffleger, Chair

Passed this day: 04.08.2009

Barbara A Fischer, Town Clerk-Treasurer

Filed this day: 04.08.2009