

**Resolution 2023-06**

**Establishing Refund Policy for Overpayment of Taxes**

**Town of Excelsior, Sauk County, State of Wisconsin**

**WHEREAS**, the Treasurer for the Town of Excelsior 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

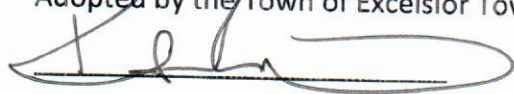
**WHEREAS**, Wisconsin state law does not provide specific statutory authority for towns to not refund small tax overpayments; and

**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 amounts refunds:

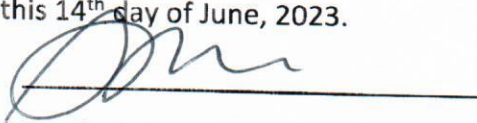
**NOW, THEREFORE BE IT RESOLVED** that the Town of Excelsior Town board does hereby authorize the Town Clerk to issue property tax refund checks for any and all overpayments of \$5.00 or more, and furthermore the Town Clerk to issue property tax refund checks of less than \$5.00 at the request of the taxpayer. Any amounts not refunded will be held in the General Fund of the Town of Excelsior.

This resolution will be effective immediately.

Adopted by the Town of Excelsior Town Board on this 14<sup>th</sup> day of June, 2023.

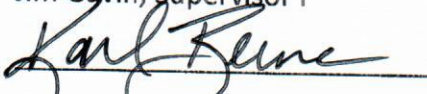


Kurt Muchow, Town Chairman

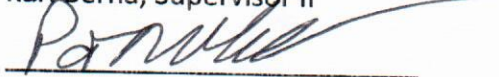


Sandra Meyer Swanson, Town Clerk

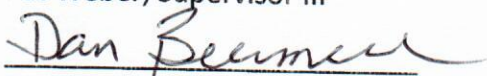
Jim Gavin, Supervisor I



Karl Berna, Supervisor II



Pat Weber, Supervisor III



Dan Biermeier, Supervisor IV