TOWN OF PRAIRIE LAKE TOWN BOARD BARRON COUNTY, WISCONSIN

RESOLUTION NO. 2022-4

A RESOLUTION ESTABLISHING A REFUND POLICY FOR CERTAIN OVERPAYMENTS TO THE TOWN OF PRAIRIE LAKE

WHEREAS, in the process of collecting payments of property taxes, permit fees, or other monies on behalf of the Town of Prairie Lake, Barron County, Wisconsin (the "Town"), the 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 the 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 refunds of Nominal Overpayments – defined as an overpayment of any tax, fee, or other obligation to the Town in an amount of \$5.00 or less – in the absence of a demand for refund; and

WHEREAS, the Town Board determined that it is in the interest of the Town to establish a policy to retain Nominal Overpayments absent demand by the payor for refund.

THEREFORE, BE IT RESOLVED, that the Town shall retain any Nominal Overpayment and shall not process a refund of the same absent demand for refund by the payor of the overpayment, and any Nominal Overpayment retained by the Town pursuant to the provisions of this Resolution shall be credited to the general fund.

Adopted by the Town Board on 3, 2022, by a vote of 3 yes and 3 no.

ΓOWN OF PRAIRIE LAKE

By: Joe Atwood, Chairman

Megan Giles, Town Clerk