

ORDINANCE 2024-08: TOWN OF FREEDOM REFUND OF OVERPAYMENTS TO THE TOWN REGARDING PROPERTY TAXES

WHEREAS, in the process of collecting payments of property taxes on behalf of the Town of Freedom, 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 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 absent demand by the payor for refund.

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

Retention of Nominal Overpayments Absent Demand

- (a) For purposes of this ordinance a "Nominal Overpayment" shall be the overpayment of any tax to the Town of Freedom in an amount which does not exceed \$5
- (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 this Ordinance shall be credited to the general fund.

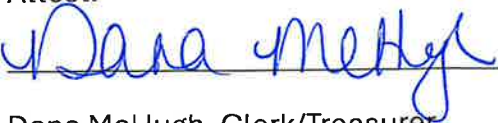
Effective Date: This ordinance shall take effect and be enforced from and after its passage as required by law.

PASSED AND ADOPTED by the Town Board of the Town of Freedom, Outagamie County, Wisconsin this 20th day of November 2024.

TOWN OF FREEDOM

By: 
Justin Schumacher, Chairperson

Attest:


Dana McHugh, Clerk/Treasurer