

CHAPTER 16

ALTERNATIVE CLAIMS PROCEDURE/ ALTERNATIVE CLAIMS PROCEDURE FOR REFUNDS OF TAX PAYMENTS IN EXCESS OF TAX BILL AMOUNTS

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ALTERNATIVE CLAIMS PROCEDURE FOR REFUNDS OF TAX PAYMENTS IN EXCESS OF TAX BILL AMOUNTS:

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16.10 Authority:

This ordinance is adopted pursuant to the authority granted town boards under s. 60.44(2), Wis. Stats., which allows for the adoption of an alternative claim procedure for approving financial claims against the town which are in the nature of bills and vouchers.

16.20 Applicability:

Payments may be made from the town treasury pursuant to this ordinance for bills or vouchers that are of a routine nature, such as payroll, utility charges and other routine vouchers that are due prior to a board meeting date that will result in penalties/fines if not paid in a timely manner.

16.30 Procedure:

Payments may be made from the town treasury after the town clerk audits and approves each claim as a proper charge against the treasury by first determining that the following conditions have been complied with:

1. Funds are available under the town budget to pay the bill or voucher.
2. The item or service covered by the bill or voucher has been duly authorized.
3. The item or service covered by the bill or voucher has been supplied or rendered in conformity with the authorization.
4. The claim appears to be a valid claim against the town.

The town clerk may require submission of proof to determine compliance with the conditions under (1-4) prior to approval. For example, the clerk may require verification of quantity, quality, etc. by another town official or employee.

After determining that the above conditions have been met, the clerk shall indicate approval of the claim by placing his or her signature on the bill. Upon approval of a bill or voucher under this procedure, the clerk shall prepare and sign a check and have it countersigned by the town treasurer and the town chairperson, pursuant to s. 66.0607, Wis. Stat. The treasurer shall then mail or deliver the completed checks to the appropriate parties.

At least monthly, the town clerk shall file with the town board a written list of claims approved pursuant to this ordinance. The list shall include the date paid, name of claimant, purpose and amount.

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16.40 Purpose:

It is declared purpose of this ordinance that tax payments made in excess of tax bill amounts shall be refunded pursuant to the procedures established under this ordinance within 15 business days of the payment, in compliance with s. 74.03(2), Wis Stat.

16.50 Authority:

This ordinance is adopted pursuant to the authority granted town boards under s. 60.44(2), Wis. Stat., to adopt an alternative claim procedure for approving financial claims against the town which are in the nature of bills and vouchers.

16.60 Required Procedures of the Treasurer:

Pursuant to s. 60.34, Wis. Stat., the town treasurer shall, as soon as practicable, deposit all tax payments into the public depositories designated by the town board. Upon verification by the town treasurer that the payment as deposited has cleared and not been returned as non-sufficient funds (NSF), but not later than 10 days after depositing, the treasurer shall provide the town clerk with written documentation of the following: 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 the payment was received, and a statement that the payment as made has cleared and not been returned as NSF.

16.70 Required Procedures of the Clerk:

Upon written notification from the town treasurer of a payment in excess of the tax bill amount, the town clerk shall issue a voucher or authorization for payment of the refund in excess amount upon finding the following:

1. Funds are available to pay the bill, as evidenced by the treasurer's documentation that the tax payment has cleared the bank and not been returned NSF.
2. The town board has authorized the refund of excess tax payments as established by adoption of this ordinance.
3. The refund is due in the amount noticed by the town treasurer as a tax payment in excess of the amount of the tax bill.
4. The refund is a valid claim against the town, being a payment in excess of the tax bill amount.

Further, the town clerk shall prepare a monthly report, 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.

16.80 Issuance of Disbursement from Local Treasury:

Upon approval of a voucher (or authorization) under the procedures outlined under Section 16.70 of this ordinance, the town clerk shall prepare a refund check made payable to the taxpayer/claimant named in the voucher or authorization in the amount approved. The town treasurer and town chair shall then countersign the check pursuant to s. 66.0607, Wis. Stat. The refund check shall be issued not later than 15 business days from the date the town treasurer received the tax payment as noticed by the treasurer under Section 16.60 of this ordinance.

16.90 Mailing or Delivery of Refund Check:

Upon issuance of the proper countersigned refund check, pursuant to the procedures of this ordinance, the town treasurer shall deliver or mail the refund check to the taxpayer/claimant's last known address.

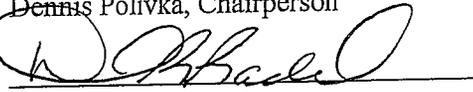
16.100 Effective Date:

This ordinance shall become effective upon adoption and publication or posting, as provided by law, pursuant to s. 60.80, Wis. Stat.

Adopted this 5th day of March, 2015 by the Board of the Town of Spring Green, Sauk County, Wisconsin.



Dennis Polivka, Chairperson



Dave Radel, Supervisor

Attest:



Jenny L. Pappas - Clerk