

**Resolution 2020-10**  
**Establishing Refund Policy for Overpayment of Taxes**  
**Town of Namakagon, Bayfield County, State of Wisconsin**

**WHEREAS**, the Clerk/Treasurer of the Town of Namakagon 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

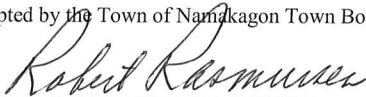
**WHEREAS**, Wisconsin state law does not provide specific statutory authority for towns to not refund small tax overpayments; and

**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 amount refunds:

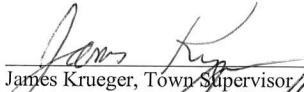
**NOW, THEREFORE, BE IT RESOLVED** that the Namakagon Town Board does hereby authorize the Town Clerk/Treasurer to issue property tax refund checks for any and all overpayments of \$5.00 or more, and furthermore to authorize the Town Clerk/Treasurer to issue property tax refund checks of less than \$5.00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

This Resolution will be effective immediately.

Adopted by the Town of Namakagon Town Board on this 8th day of December 2020.



Robert Rasmussen, Town Chairman

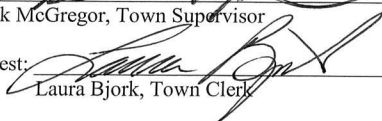


James Krueger, Town Supervisor



Jack McGregor, Town Supervisor

Attest:

  
Laura Bjork, Town Clerk