

**Ordinance for Alternative Claim Procedure
for Refunds of Tax Payments in Excess of Tax Bill Amounts**

It is Hereby Ordained by the Town Board (Village Board or City Council) of SCHLESWIG, MANITOWOC County as follows:

Section 1. Purpose and Intent. (For Towns and Villages) It is the declared intent of this ordinance that tax payments made in excess of the tax bill amounts shall be refunded pursuant to the procedures established under this ordinance within 15 business days of the payment. Further it is the declared intent that this policy shall be in full force and effect upon adoption by the town board (or village board), with the purpose of complying with Sec. 74.03 (2) of Wis. Statutes (as adopted by 1997 Wis. Act 315).

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

(For Villages) This ordinance is adopted pursuant to the authority granted to village boards under Sec. 60.044 of Wis. Statutes to enact an alternative system for approving financial claims against the village or city other than claims under Sec. 893.80 of Wis. Statutes.

Section 3. Required Procedures of Treasurer upon payment of excess amount over tax bill amount.

(For Towns) Pursuant to Sec. 60.34 of Wis. Statutes upon receipt of tax payments in excess of the tax bill, the town treasurer shall deposit as soon as practicable all payments in the name of the town in 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 insufficient funds, but not later than 10 days (*suggest ten days at a maximum*) after depositing, the treasurer shall notify the town clerk in writing: 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 payment was received, and a statement that the payment as made has cleared and not been returned as insufficient funds.

(For Villages) Pursuant to Sec. 61.26 of Wis. Statutes upon receipt of tax payments in excess of the tax bill, the village treasurer shall deposit as soon as practicable all payments in the name of the village in public depositories designated by the village board. Upon verification by the village treasurer that the payment as deposited has cleared and not been returned as insufficient funds, but not later than _____ days (*suggest ten days at maximum*) after depositing, the treasurer shall notify the village clerk in writing: 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 payment was received, and a statement that the payment as made has cleared and not been returned as insufficient funds.

Section 4. Required Procedures of Clerk upon notification from treasurer of excess payment of tax bill amount.

(For Towns) Upon written notification from the town treasurer that a taxpayer has made a tax payment in excess of the tax bill amount, the town clerk shall issue the normal voucher or authorization for payment of the refund of the excess amount over the tax bill amount upon finding the following:

- 1. Funds are available to pay the bill, assuming the tax payment has cleared and not been returned as is evidenced by the treasurer's notice.**
- 2. The town board has authorized the refund of excess tax payments as established by the 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 monthly, 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.

(For villages) Upon written notification from the village treasurer that a taxpayer has made a tax payment in excess of the tax bill amount, the village clerk shall approve a claim as a proper charge against the village treasury, and endorse his or her approval on the claim after having determined that the following conditions have been complied with:

- 1. The funds are available to pay the claim, assuming the tax payment has cleared and has not been returned as is evidenced by the treasurer's notice.**
- 2. The village board has authorized the refund of excess tax payment as established by the adoption of this ordinance.**
- 3. The refund is due in the amount noticed by the village treasurer as a tax payment in excess of the amount of the tax bill.**
- 4. The refund is a valid claim against the village, being a payment in excess of the tax bill amount.**

Further, the village clerk, shall prepare monthly and file with the village board 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 payment of a refund for excess tax payment.

Section 5. Issuance of Disbursement from local treasury.

(For Towns) Upon approval of a voucher (or proper authorization) by the Town clerk under the procedures listed in Sec. 4 of this ordinance, a refund check payable to the taxpayer/claimant named in the voucher or authorization and in the amount approved shall be written by the town clerk (*in some cases the town treasurer may be the officer preparing the checks*) and countersigned by the town treasurer and the town chairperson, pursuant to Sec. 66.042 of Wis. Statutes shall be issued not later than 15 business days from the date the tax payment was received by the town treasurer as noticed by the town treasurer in Sec. 3 of this ordinance.

(For Villages) Upon approval of the claim (or proper authorization) by the Village clerk under the procedures listed in Sec. 4 of this ordinance, a refund check payable to the taxpayer/claimant named in the claim or authorization and in the amount approved

shall be written by the village treasurer countersigned as required by Sec. 66.042 of Wis. Statutes by the village clerk and village treasurer, unless facsimile signature approved by the village board is used, shall be issued not later than 15 business days from the date the tax payment was received by the village treasurer as noticed by the village treasurer in Sec. 3 of this ordinance.

Section 6. Mailing or delivery of refund check to taxpayer/claimant.

(For Towns and Villages) Upon issuance of the proper countersigned refund check, pursuant to the procedures in this ordinance, the refund check shall be delivered to the taxpayer/ claimant or mailed to the last known mailing address of the taxpayer/claimant by the town (or village) TREASURER (officer designated to mail refund checks)

Special note for villages: Sec. 66.044 (3) of Wis. Statutes states that for cities and villages if an alternative claim procedure is used the ordinance must provide for an annual detailed audit of its financial transactions.

Section 7. (For Villages) Pursuant to Sec. 66.044 (3) of Wis. Statutes the Village board hereby be required to contract for an annual detailed audit of its financial transactions and accounts by a public accountant licensed under Chapter 442 of Wis. Statutes and designated by the village board.

Further special note for villages: Sec. 66.044 (4) of Wis Statutes states that for cities and villages if an alternative claim procedure is used the village must have the clerk covered by a fidelity bond of not less than \$5,000.

(The requirement of an audit or specific minimum bond for clerk are not stated in the law for towns.)

Date of Passage: NOV, 12, 1998

Vote For: 3 Vote Against: 0

Signed by *Mick Wraach*
Town Chairperson/Village President

Date Nov 12, 98

Dionysius Schwaerer
Town Supervisor/Village Trustee

Date Nov 12, 98

Paul Schwaerer
Town Supervisor/Village Trustee

Date Nov 12 98

Include additional lines for additional town supervisors or village trustees as needed.

Countersigned by the Town Clerk/Village Clerk

Sandy Schwaerer

Date Nov 12, 1998

Posted in the following public places in the town/village within 30 days of passage or published in a legal newspaper publication. (Note that because the ordinance does not impose a forfeiture towns may post under Sec. 60.80 of Wis. Statutes in lieu of publication. Also villages may post under Sec. 61.50 of Wis. Statutes for the same reasons.)

Posted: NOVEMBER 13, 1998

Sandy Schwaerer,
Clerk