TOWN OF TOMAH, MONROE COUNTY WISCONSIN ORDINANCE NO 2025-12-01 REFUND OF CERTAIN OVERPAYMENTS TO THE TOWN

WHEREAS, in the process of collecting payments of property taxes, permit fees and other monies on behalf of 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 to the payor; and

WHEREAS, the Town Board recognizes that the cost to taxpayers to process such refunds often exceeds the amount of the refunds; and

WHEREAS, the Town Board has determined it is not cost effective to process refunds of nominal overpayments in the absence of a demand for a refund; and

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

NOW THEREFORE, the Town Board of the Town of Tomah, Monroe County, Wisconsin, does hereby ordain as follows:

This Ordinance is hereby created to provide as follows: Retention of Nominal Overpayments Absent Demand.

- For purposes of this section a "Nominal Overpayment" shall be the overpayment of any tax, fee, or other obligation to the Town in an amount which does not exceed \$10.00.
- 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.
- A Nominal Overpayment retained by the Town pursuant to the provisions of this section shall be credited to the general fund.

EFFECTIVE DATE: This Ordinance shall take effect and be enforced from and after its passage and posting as required by law.

The town clerk shall properly post or publish this ordinance as required under s. 60.80, Wis State Statutes.

APPROVED AND ADOPTED by the Town Board of the Town of Tomah, Monroe County, Wisconsin this 8th day of December, 2025.

Todd R. Sparks, Chairman, Town of Tomah

Ken Simon, Supervisor, Town of Tomah

John W. Ollendick, Supervisor, Town of Tomah

Breanne Zaremba, Clerk, Town of Tomah