

Resolution 2024-01
Establishing Refund Policy for Overpayment of Taxes
Town of Dayton, Richland County, Wisconsin

Be it hereby resolved, by the Town Board of the Town of Dayton that this document shall serve as a policy regarding the refund of property taxes less than \$5.00.

Purpose: The Treasurer of the Town of Dayton collects and receipts for real estate taxes paid by town residents. From time to time, the payments received are in an amount that exceeds the actual amount due.


The cost of processing these refund checks can sometimes exceed the amount of the check itself. The Town Board of the Town of Dayton has determined that it is not economically feasible to process a refund for overpayments of less than \$5.00; and

Wisconsin state law does not provide specific statutory authority for towns to not refund small tax overpayments.

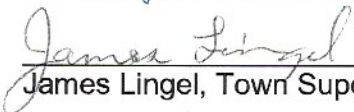
NOW THEREFORE BE IT RESOLVED: That any overpayment of taxes received by the Town of Dayton Treasurer in an amount less than \$5.00 shall not be refunded; and furthermore, that any amounts not refunded be held in the General Fund of the Town of Dayton.

This Resolution will be in effect on publication or posting in accordance with s. 60.80, Wis. Stats.

Adopted this 25th day of March, 2024 by the Town Board of the Town of Dayton, Richland County, Wisconsin.



Cheryl Dull, Town Chairman



James Lingel, Town Supervisor



Kurt Monson, Town Supervisor

Attest: 

Jessica Laeseke, Town Clerk