

Town of Pleasant Valley
Eau Claire County
Wisconsin

Resolution No. 17-16-19
To Limit Property Tax Refunds Based on the
Amount of the Overpayment

WHEREAS, some property taxpayers in the Town of Pleasant Valley pay more than the amount due on their property tax bill; and

WHEREAS, the Town incurs an expense of time and materials, including postage, to refund these overpayments to taxpayers; 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 Pleasant Valley Town Board does hereby authorize the Town Treasurer to issue property tax refund checks for any and all overpayments of \$2.00 or more, and furthermore to authorize the Town Treasurer to issue property tax refund checks of less than \$2.00 at the request of the taxpayer, effective immediately.

Adopted this 11th day of December, 2017

Town of Pleasant Valley

Chairman

Attest - Clerk