Town of Dellona Reimbursement Fee Ordinance

The Town Board of the Town of Dellona, Sauk County, Wisconsin, does ordain as follows:

Section 1 Findings and Purpose

The Town Treasurer has informed the Board that lender's institutions submitting real and personal property tax payments to the Town routinely submit amounts in excess of the actual tax due. The Town Treasurer has also informed the Board that such over payments of taxes results in an increase in the time and expenses of the Town in processing and issuing refunds to the taxpayers. Based upon the report of the Town Treasurer, the Town Board finds that it is necessary to charge a processing fee to recover the costs to the Town for processing and issuance of refunds for the over payment of taxes.

Section 2 Reimbursement Fee

The Town Treasurer is hereby authorized and directed to charge a fee of TWENTY-FIVE AND NO/100 DOLLARS (\$25.00), for the cost of processing and issuing any refund for over payment of property taxes. If the fee exceeds the amount of the refund, the Town Treasurer shall notify the taxpayer of the over payment and the requirement that the refund fee must be paid before the refund can be issued. If the taxpayer fails to pay the fee within 30 days of issuance of the notice, or refuses to pay the fee, the Town Treasurer shall retain the funds in the general account.

Section 3 Effective Date

Following passage by the Town Board, this ordinance shall take effect the day after the date of publication or posting as provided by sec. 60.80, Wis. Stats.

ADOPTED this 5th day of February, 2007.

Duane Brooks, Chairman

Robert Giebel, Jr., Supervisor I

Jeff Peasall, Supervisor II

[Published / Posted] this 14th day of February, 2007.

Attest: Michaell White

Town Clerk