



Town of Troy

Walworth County, Wisconsin

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STATE OF WISCONSIN

TOWN OF TROY

WALWORTH COUNTY

RESOLUTION NO. 2023-08

A RESOLUTION TO ESTABLISH A REFUND POLICY FOR OVERPAYMENT OF TAXES COLLECTED BY THE TOWN OF TROY.

WHEREAS, the Clerk/Treasurer of the Town of Troy collects and receipts for real estate taxes paid by town residents; and

WHEREAS, from time to time, the payment received are in an amount that exceeds the actual amount due; and

WHEREAS, the cost of processing a refund check for such an overpayment can at time significantly exceed the amount of the refund itself; and

WHEREAS, Wisconsin state law does not provide specific statutory authority for towns to not refund small tax overpayment; and

WHEREAS, the 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 hereby resolved by the Town of Troy, Walworth County, Wisconsin, that:

Section 1. Refund Authorization Policy. The Town of Troy Board does hereby authorize the Town Clerk/ Treasurer to issue property tax refund checks for all overpayments in excess of five dollars (\$5.00), and furthermore to authorize the Town Clerk/Treasurer to issue property tax refund checks of five dollars or less (\$5.00) at the request of the taxpayer. For any check so issued a five-dollar (\$5.00) service fee will be assessed for processing. Any amount not refunded will be held in the general fund of the Town of Troy.

Section 2. Effective Date. The Resolution shall be effective upon its adoption and approval.

Dated this 26 day of OCTOBER, 2023. Town of Troy

BY: 
Jerry Arntson, Chairperson

ATTEST: 
Michael Ramps, Clerk/Treasurer

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