

**TOWN OF OSCEOLA**  
**Fond du Lac County**  
**Wisconsin**

**Resolution No. 23-1**  
**To Limit Property Tax Refunds Based on the**  
**Amount of the Overpayment**

**WHEREAS**, some property taxpayers in the Town of Osceola 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;

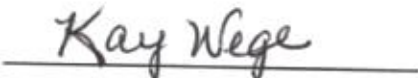
**NOW, THEREFORE, BE IT RESOLVED** that the Osceola Town Board does hereby authorize the Town Treasurer to issue property tax check refunds for any and all overpayments of \$5.00 or more, and furthermore to authorize the Town Treasurer to issue property tax refund checks of less than \$5.00 at the request and expense of the taxpayer, effectively immediately.

Adopted this 14<sup>th</sup> day of March, 2023

Town of Osceola



Chairman



Attest - Clerk