

Town of Winchester  
Vilas County  
2025-02 Refund of Tax Overpayments Ordinance

1. PURPOSE

The title of this ordinance is the Town of Winchester Refund of Tax Overpayments. The purpose is to reduce the burden and cost to the Town to refund small amounts of overpaid taxes.

2. AUTHORITY

The town board has authority under Wis. Stats section 60.34.

3. ADOPTION AND ABORGATION

- A. This ordinance was adopted by a majority vote of the town board.
- B. This ordinance allows the town board to regulate tax overpayment refunds.

4. DEFINITIONS

- A. Town: Means the Town of Winchester, The Town Board, or any other Town of Winchester Official(s) or agent authorized by the town board to act on behalf of the Town of Winchester.
- B. Tax overpayment: Funds paid more than the amount billed for property taxes.

5. PROCEDURE

Upon verification by the Town Treasurer that a real estate tax payment has been received more than the amount of the tax bill, the Clerk is authorized to refund the excess tax payment if it is more than five dollars. If the excess payment is five dollars or less, the Treasurer shall keep a record of such overpayment and return it to the taxpayer upon request in writing by the taxpayer. The Treasurer shall keep a permanent record of those tax overpayments from year to year. The payments shall be handled in the same manner as other payments of town bills.

6. SEVERABILITY CLAUSE

Should any portion of this ordinance or the affected code section(s) be held invalid by a court of competent jurisdiction, the remainder shall not be affected.

7. EFFECTIVE DATE

The foregoing policy, as set forth in this ordinance, shall be in full force and effect upon adoption by the Town Board and upon posting or publication. The Town Clerk shall properly post or publish this ordinance as required under Section 60.80 Wis. Stats.

Adopted this 10 day of November, 2025

Chairman: 

Clerk: 