

VILLAGE OF LITTLE CHUTE

ORDINANCE NO. 4, SERIES 2019

AN ORDINANCE CREATING SECTION 16-7 OF THE
MUNICIPAL CODE OF THE VILLAGE OF LITTLE CHUTE RELATING TO
REFUND OF CERTAIN OVERPAYMENTS TO THE VILLAGE

WHEREAS, in the process of collecting payments of property taxes, permit fees and other monies on behalf of the Village, the treasurer and other Village staff occasionally receive payment in excess of the amount owed to the Village through error, inadvertence or oversight; and

WHEREAS, the past policy of the Village has been to refund any such overpayments, regardless of amount, to the payor; and

WHEREAS, the Village Board recognizes that the cost to taxpayers to process such refunds often exceeds the amount of the refund; and

WHEREAS, the Village Board has determined that it is not cost effective to process refund of nominal overpayments in the absence of a demand for refund; and

WHEREAS, the Village Board determined that is in the interest of the Village to establish a policy to retain nominal overpayments absent demand by the payor for refund.

NOW THEREFORE, the Village Board of the Village of Little Chute, Outagamie County, Wisconsin, does hereby ordain as follows:

SECTION 1. Created. Section 16-7 of the Municipal Code of the Village of Little Chute is hereby created to provide as follows:

Retention of Nominal Overpayments Absent Demand.

- (a) For purposes of this section a “Nominal Overpayment” shall be the overpayment of any tax, fee, or other obligation to the Village in an amount which does not exceed \$5.
- (b) As an administrative convenience the Village shall retain any Nominal Overpayment and shall not process a refund of the same absent appropriate demand for refund by the payor of the overpayment.
- (c) A Nominal Overpayment retained by the Village pursuant to the provisions of this section shall be credited to the general fund.

SECTION 2. Severability. Each section, subsection, paragraph, sentence, clause, phrase, and provision of the foregoing Ordinance is and the same as hereby declared to be

severable and if any portion of provision thereof is duly determined to be invalid for any reason, such determination shall not invalidate any other portion of provision thereof.

SECTION 3. The Village hereby creates an administrative fee of \$5.00 for refunding any overpayment made to the Village by any payor, not due to error, inadvertence, or oversight of the Village administration officials, which fee is deemed waived in the event the Village retains the overpayment of less than \$5.00 without making the refund.

SECTION 4. Effective Date. This Ordinance shall take effect and be enforced from and after its passage and posting as required by law.

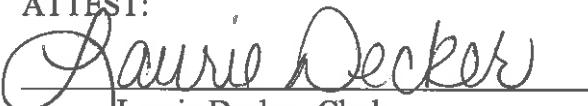
INTRODUCED, APPROVED AND ADOPTED by the Village Board of the Village of Little Chute, Outagamie County, Wisconsin this 2nd day of October, 2019.

VILLAGE OF LITTLE CHUTE

BY: 

Michael R. Vanden Berg, Village President

ATTEST:


Laurie Decker, Clerk