

ORDINANCE 1796

AN ORDINANCE CREATING SECTION 3.17 OF THE MUNICIPAL CODE OF THE CITY OF KAUKAUNA RELATING TO REFUND OF CERTAIN OVERPAYMENTS TO THE CITY

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

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

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

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

NOW THEREFORE, the City Council of the City of Kaukauna, Outagamie County, Wisconsin, does hereby ordain as follows:

SECTION 1. Section 3.17 Created. Section 3.17 of the Municipal Code of the City of Kaukauna is hereby created to provide as follows:

3.17 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 City in an amount which does not exceed \$5.
- (b) As an administrative convenience the City shall retain any Nominal Overpayment and shall not process a refund of the same absent appropriate demand for refund by the payer of the overpayment.
- (c) A Nominal Overpayment retained by the City 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. Effective Date. This Ordinance shall take effect and be enforced from and after its passage and posting as required by law.

PASSED AND ADOPTED by the City Council of the City of Kaukauna, Outagamie County, Wisconsin this 19th day of November, 2019.

CITY OF KAUKAUNA,

BY:  _____
Anthony J. Penterman, Mayor

ATTEST:  _____
Sally A. Kenney, Clerk/Treasurer

Date Introduced: 11/19/19
Date Adopted: 11/19/19
Date Published: 11/27/19