

AMENDMENT NO. 123 TO PEPIN COUNTY ORDINANCE 179

Chapter 3- FINANCE AND TAXATION

That the Code of Ordinances be Amended by adding Section 3.04

UNDERPAYMENTS AND OVERPAYMENTS

BE IT ORDAINED BY THE COUNTY BOARD OF SUPERVISORS OF PEPIN COUNTY:

3.04 STATUTORY AUTHORIZATION, FINDING OF FACT, STATEMENT OF PURPOSE AND TITLE

Section 1. Authority and Purpose. This Ordinance is enacted under of Section 59.03 Wis. Statutes.

Section 2. That the Code of Ordinance of the County of Pepin be amended by adding Section 3.04 as follows:

3.04 UNDERPAYMENTS AND OVERPAYMENTS

- (1) The purpose of this Ordinance shall be to establish a procedure for dealing with underpayments and overpayments per §59.54 (24)(b), Wis. Stats.
- (2) Overpayment of **Real Property Tax**. Unless otherwise provided by law, the County may retain overpayments of real property tax when the overpayment is five dollars (\$5.00) or less, unless such refund is specifically requested in writing from said person. The said overpayment of five dollars (\$5.00) or less shall be retained by the County Treasurer and remitted to the general fund.
- (3) Underpayments of **Real Property Tax**. Unless otherwise provided by law, if a person makes a payment for real property tax which constitutes an underpayment of not more than five dollars (\$5.00) on the First Installment, the remainder will be added to Second Installment. If full amount is not paid by the end of the collection cycle, underpayments of not more than five dollars (\$5.00) may be waived when the administrative cost of collection would exceed the amount of underpayment.
- (4) **EFFECTIVE DATE**. This ordinance becomes effective upon the passage by the County Board of Supervisors and publication by the County Clerk as required by § 59.14, Wis. Stats.

Date of Publication: January 23, 2020

RECOMMENDED BY THE PEPIN COUNTY ADMINISTRATIVE COMMITTEE:

COMMITTEE MEMBERS VOTE

/s/ Steven L. Anderson Chair

3 0 2 0
In favor Oppose Absent Abstain

COUNTY BOARD ACTION:

ADOPTED
 DEFEATED
 TABLED

by the Pepin County Board of Supervisors on this 15th day of January 2020

In favor – 11 Oppose – 0 Absent – 1 Abstain – 0

/s/ Audrey Bauer
County Clerk

/s/ Steven L. Anderson
County Board Chair

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