

ORDINANCE 1998-3

**ORDINANCE AMENDING CHAPTER 14
MUNICIPAL CODE OF THE VILLAGE OF HIGHLAND
RELATING TO FINANCE**

The Village Board of the Village of Highland, Iowa County, Wisconsin do hereby ordain as follows:

SECTION I: That Section 14.03 of the Municipal Code of the Village of Highland, Iowa County, Wisconsin be the same and the following Section 14.03(5) and Section 14.05 be added:

14.03 CLAIMS AGAINST VILLAGE

(5) ALTERNATIVE CLAIM PROCEDURE FOR REFUNDS OF TAX PAYMENTS IN EXCESS OF TAX BILL AMOUNTS

Pursuant to Sec. 61.26 of Wis. Statutes upon receipt of tax payments in excess of the tax bill, the village treasurer shall deposit as soon as practicable all payments in the name of the village in public depositories designated by the Village Board. Upon verification that the payments as deposited have cleared and have not been returned as insufficient funds, the village treasurer shall issue a refund check payable to the taxpayer in the excess amount. The refund check shall be issued and mailed not later than 15 business days from the date the tax payment was received by the village treasurer.

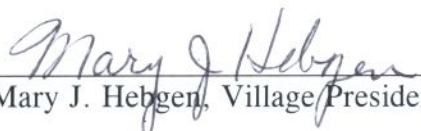
14.05 ANNUAL AUDIT REQUIRED

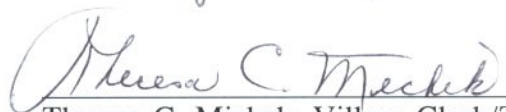
Pursuant to Sec. 66.044(3) of Wis. Statutes the Village Board hereby be required to contract for an annual detailed audit of its financial transactions and accounts by a public accountant licensed under Chapter 442 of Wis. Statutes and designated by the Village Board.

SECTION II: This Ordinance shall take effect and be in force following its adoption and posting as required by law.

Date Adopted: November 9, 1998
Date Effective: November 10, 1998
Date Posted: November 10, 1998

Highland State Bank
Highland Post Office
Village Bulletin Boards


Mary J. Heppen, Village President


Theresa C. Michek, Village Clerk/Treasurer