



# City of West Allis

## Legislation Text

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**File #:** O-2013-0053, **Version:** 1

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### Ordinance to Create Section 2.82 of the City of West Allis Revised Municipal Code Regarding Tax Refund Interception Program

The Common Council of the City of West Allis do ordain as follows:

PART I. Section 2.82 of the Revised Municipal Code is hereby created to read as follows:

#### Section 2.82 TAX REFUND INTERCEPTION PROGRAM.

- (1) Authority. Pursuant to Wis. Stat. Section 71.935, the City of West Allis may certify to the Wisconsin Department of Revenue any debt owed to it.
  
- (2) Notice. Within five days of certifying the debt to the Department of Revenue, the City of West Allis shall notify the debtor in writing of its certification of the debt, the basis of the certification, the debtor's right to appeal the certification, the appeal procedure, and, in the case of parking citations, the debtor's right to contest the citation.
  
- (3) Appeal. To appeal the certification of the debt, the debtor shall send a letter of appeal to the Finance Manager at 7525 West Greenfield Avenue, West Allis, Wisconsin 53214 within 30 days of the date of the certification notification letter. The letter of appeal shall clearly state the name and address of the debtor, the certification being appealed, and the reason(s) why the debtor feels the debt should not be certified.
  
- (4) Appeal Procedure.
  - (a) For the purposes of this section, pursuant to Wisconsin Statute Section 68.16, the City of West Allis is specifically electing not to be governed by Chapter 68 of the Wisconsin Statutes.
  
  - (b) The Finance Manager shall grant or deny the appeal within 30 days of the City's receiving the appeal letter and shall notify the debtor of his/her decision in written form. The Finance Manager's review shall be the final determination, the provisions of section 2.48 notwithstanding.

PART II. All ordinances or parts of ordinances contravening the provisions of this ordinance are hereby amended.

PART III. This ordinance shall take effect and be in force from and after its passage and publication.

ATTO-CreateSec2.82 TaxRefundInterception