

Chapter 3.24

CLAIMS AND SUITS FOR REFUNDS OF TAXES,
FEES, ASSESSMENTS AND LEVIES

Sections:

- 3.24.010 Refunds.
- 3.24.020 Conditions for refunds.
- 3.24.030 Refund rejection--Action against town.

3.24.010 Refunds. No refund of any tax, fee, assessment or levy paid to or collected by the town shall be made except in accordance with the provisions of this chapter. (Ord. 470 §1(part), 1989).

3.24.020 Conditions for refunds. Except as provided in Section 3.20.060, no order for a refund under this chapter shall be made except on a claim:

- (a) Verified under penalty of perjury by the person who paid the tax, his guardian, executor or administrator;
- (b) Filed within one hundred twenty days after the making of the payment to be refunded. Provided, however, that a claim for refund of a payment made prior to adoption of this chapter may be filed within one hundred twenty days after the effective date of the ordinance codified in this chapter;
- (c) Stating the grounds for each such refund. (Ord. 470 §1(part), 1989).

3.24.030 Refund resection--Action against town. If the town council rejects a claim for refund in whole or in part, the person who paid the taxes, his guardian, executor or administrator may, within sixty days after such rejection, commence an action against the town to recover the taxes, fees, assessments or levies which the town council has refused to refund. No such action shall be commenced or maintained unless a claim for refund shall have been filed in compliance with the provisions of this chapter, and no recovery shall be allowed in any such action upon a ground not asserted in the claim for refund. (Ord. 470 §1(part), 1989).