

RESOLUTION # \_\_\_\_\_

**“RESOLUTION DELEGATING AUTHORITY FOR TAX REFUNDS FOR ERRONEOUS OR ILLEGAL PAYMENTS TO THE LARAMIE COUNTY TREASURER”**

**WHEREAS** pursuant to W.S. § 39-13-109(c)(ii), if any person pays tax, or portion thereof, found to have been erroneous or illegal, the Laramie County Board of Commissioners (Board) shall direct the county treasurer to refund the erroneous or illegal payments, and;

**WHEREAS** it would be in the best interest of the general welfare and benefit of the citizens of Laramie County to provide for the efficiency of administration of tax refunds due to erroneous or illegal payment;

**IT IS THEREFORE RESOLVED**, that pursuant to W.S. § 39-13-109(c)(ii) that, in addition to the authority retained by the Laramie County Board of Commissioners, authority as provided herein, is delegated to the Laramie County Treasurer and/or their designees of the Laramie County Treasurer’s Office to administer matters relating to tax refunds in regard to erroneous or illegal tax payments , not otherwise under the direct supervision and control of other county agencies.

This delegated authority includes the discretion of the Laramie County Treasurer and/or their designees of the Laramie County Treasurer’s Office to bring any tax refund in front of the Laramie County Board of Commissioners for review and/or approval.

Said delegation may be modified or limited at the discretion of the Board of Commissioners as necessary.

This delegation shall include, but not be limited to, the execution of agreements with third parties for functions and purposes of carrying out the delegated authority.

The Laramie County Treasurer shall regularly consult with and advise the Board of County Commissioners of actions taken in regard to this delegated Authority.

**PRESENTED, READ AND ADOPTED** this \_\_\_\_ day of December, 2022.

BOARD OF LARAMIE COUNTY COMMISSIONERS

\_\_\_\_\_  
Chairman

ATTEST:

\_\_\_\_\_  
Debra Lee, Laramie County Clerk

\_\_\_\_\_  
Date

Reviewed and approved as to form:

  
\_\_\_\_\_  
Laramie County Attorney’s Office

  
\_\_\_\_\_  
Date