



## POLICY: 11-1 Refund Signature Policy

**PURPOSE:**

In order to update the refund form signature policy to allow for electronic submittals and to expedite faster payments to overpaying taxpayers.

**HISTORY:**

It has been a long-standing office policy to require an original signature on our refund request forms. This long-standing policy was to assure that the refund is sent to the proper recipient that is due the refund. This policy predates the electronic revolution in communications that we have experienced in today's world with electronic signatures and form submittals over email. After coordinating the need for electronic submittals with the Finance Director, this policy has been instituted.

**DEFINITIONS:**

**Electronic signature** – An electronic signature submitted by taxpayer using a validated e-signature program that properly assures the recipient that the communication has been sent by the sender.

**Electronic Submittal** – Usually an email or other electronic source that allows for attachments to be sent over electronic media usually the Internet.

1. Effective immediately, the tax office will accept properly validated e-signatures on the REFUND Form – Request for Abatement or Refund of Property Taxes
  - a. The certifying source must be kept on file with the Certifying Signature Authority clearly identified.
  - b. Special oversight should be taken if there are changes to the designated recipient or address changes not provided to the tax office and clarification should be sought before processing.
  - c. Normal reasons for an address or recipient change include: the person entitled to the refund has changed address since the refund form was sent; the designated recipient is deceased and an estate or fiduciary has been identified as the intended recipient; the company has changed its processing centers for handling refunds and directing payment to a new location. Other reasons will require additional documentation to verify the change.
  - d. Extra care needs to be maintained in cases where the recipient entitled to the refund is changed on the refund form to prevent fraud and abuse. Paying the wrong recipient could put the Town in jeopardy of having to repeat the payment to the correct recipient.
2. Effective immediately this office will accept correctly completed and signed electronic copies submitted by electronic media.
  - a. The Form must be completed and delivered by a media, such as email address that readily identifies the intended recipient claiming the refund.



### Refund Signature Policy

Policy Number 11-1 Version 00 dated 08/24/2023

- b. Emails should contain a phone number and mailing address verifiable by the tax office as well as having a correctly completed REFUND FORM attached.
- c. Emails shall be attached to and stored with the refund form by the tax office for documentation purposes.
- d. As with Electronic signatures above, the same rules apply for the oversight and extra care provisions.
3. Use of any email or other emedia to provide Requests for REFUND ARE USED AT THE RISK OF THE USER. Compromised Email OR OTHER accounts are the responsibility of the sender. Refunds made in good faith by the Town will not be reimbursed for fraudulent use of their accounts by an unintended third party. Recovery is the sole responsibility of the Email account holder. When the perpetrator has been identified and collection efforts engaged to recoup losses including ANY misdirected REFUND payment should be from the OFFENDING third party.
4. Use of electronic signatures to communicate with the tax office is **at the risk of the user**. Damages from compromised e-signatures are recoverable from the Certifying Authority pursuant to their terms and conditions. The Town of Orange is not responsible for or accountable for damages caused by e-signature compromises and will not reimburse the intended recipient for any losses including refund payments paid, based on the Town's reliance on the signature source validation.
5. The Town of Orange uses security software to prevent breaches of our systems. The Town assumes no responsibility for losses incurred in the electronic realm not under control of the Town of Orange. By use of our electronic media, programs or other software systems, you automatically agree to this policy.