

## Proposed Tax Overpayment Ordinance

March 7, 2019

- 1) Pursuant to the provision of Connecticut General Statute Section 7-148(b)(2) and Section 7-148(c)(2)(B) the Town of Deep River does hereby authorize the retention of the overpayment of real property or personal property taxes of small amounts on the basis that the refund process is costly and burdensome in relation to the amount.
- 2) The Town of Deep River, by and through its Tax Collector, shall retain any overpayment of real property or personal property taxes made to the Town provided that said overpayment is less than Five (\$5.00) Dollars. Any such payment shall be placed in the General Fund.
- 3) In the event of a written request by the taxpayer for a refund of the retained amount received prior to the end of the fiscal year for which the payment was made, the overpayment shall be refunded.