TOWN OF PROSPECT

ORDINANCE# 62-11-04-98

An ordinance regarding tax overpayments under \$5.00

WHEREAS, Public Act No. 95-283 authorizes the legislative body of a municipality to adopt an ordinance authorizing the Tax Collector to retain tax overpayments of less than five (\$5.00) dollars; and

WHEREAS, it is difficult and expensive to create refund checks and mail same for small amounts, often less than one dollar,

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Town council of the Town of Prospect that the Tax Collector is authorized to retain tax overpayments of less than five (\$5.00) dollars provided that any such overpayments first be utilized as a credit against any taxes due by the taxpayer.

Adopted: November 4, 1998

Commin Markella

Dominic Moschella, Chairman

Prospect Town Council

Approved: November 4, 1998 Recorded: November 5, 1998

Publication Date: November 8, 1998 Effective Date: November 29, 1998

PATRICIA M. VAILLANCOURT

TOWN CLERK