

## TOWN OF HARWINTON

## ORDINANCE CONCERNING TAX PAYMENTS AND REFUNDS

## SECTION 1. AUTHORIZATION.

This Ordinance is adopted pursuant to Connecticut General Statutes, §12-129, §12-144c, and §12-146 as amended.

## SECTION 2. REFUNDS.

Pursuant to Connecticut General Statutes, §12-129, the tax collector is authorized to retain any payment in excess of the amount due of any property tax, interest or lien fee which is less than five dollars (\$5.00), whenever the tax collector determines that the administrative cost of issuing the refund is likely to exceed the amount of the refund. The tax collector is authorized to recommend and certify a tax refund without a written application when the tax collector determines (a) such refund is justly due, and (b) such person, firm or corporation owes no other taxes to the Town of Harwinton.

## SECTION 3. PAYMENTS.

Pursuant to Connecticut General Statutes, §12-144c, the tax collector is authorized to waive the payment of any property tax, interest or lien fee which is less than five dollars (\$5.00), whenever the tax collector determines that the administrative cost of collection is likely to exceed the amount due.

## SECTION 4. DELINQUENT TAXES.

Pursuant to Connecticut General Statutes, §12-146, any delinquent property tax applicable with respect to any motor vehicle shall be paid only in cash or by certified check, bank check or money order, whenever the tax collector determines such method of payment to be in the best interest of the Town of Harwinton.

## SECTION 5. EFFECTIVE DATE.

This Ordinance repeals the Ordinance Waiving any Property Tax Due the Town of Harwinton in an Amount less than \$3.00 (Ordinance #58) adopted Feb. 16, 1982, and shall take effect fifteen (15) days after publication of a summary of its provisions in a newspaper having a circulation in the Town of Harwinton.

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 Effective date: December 3, 2009.  
 Harwinton Town Records: Volume 7, Pages 306 - 307.