

## TOWN OF BROOKFIELD

### PUBLIC HEARING

The legal voters and residents of the Town of Brookfield are hereby notified that the Board of Selectmen will conduct a Public Hearing at the Brookfield High School Media Center, 45 Long Meadow Hill Road, Brookfield, CT, on **Monday, August 6, 2012, at 7:00 p.m.**, for the purpose of receiving public comment and opinion concerning adoption of a Town Ordinance pursuant to Section 12-129 of the CT General Statutes, as amended from time to time, the Tax Collector is authorized to retain excess payments of taxes less than five dollars.

Copies of said Ordinance are on file and available for public inspection in the office of the Town Clerk and on the Town's Web Site [www.brookfieldct.gov](http://www.brookfieldct.gov).

Dated at Brookfield, Connecticut, this 2nd day of July, 2012.

William R. Davidson  
Howard Lasser  
George F. Walker

Selectmen of the Town of Brookfield

**TOWN OF BROOKFIELD  
ORDINANCE**

**AUTHORIZATION TO TAX COLLECTOR TO RETAIN EXCESS TAX PAYMENTS LESS THAN FIVE DOLLARS**

Pursuant to Section 12-129 of the Connecticut General Statutes, as amended from time to time, the Tax Collector is authorized to retain excess payments of taxes less than five dollars. The Tax Collector shall refund any excess payment upon written request if such request is made within one year from the date the tax was originally due.

The provisions of this Ordinance shall become effective on the twenty-first (21) day following its adoption and publication as required by law.

Adopted by the Board of Selectmen of the Town of Brookfield on \_\_\_\_\_, 2012.

William Davidson, First Selectman  
Howard Lasser, Selectman  
George F. Walker, Selectman

## Connecticut General Statutes 12-129 - Refund of excess payments

### *Connecticut General Statutes > Title 12 > Chapter 204 > § 12-129 - Refund of excess payments*

*Current as of: 2009*

*Check for updates*

Any person, firm or corporation who pays any property tax in excess of the principal of such tax as entered in the rate book of the tax collector and covered by his warrant therein, or in excess of the legal interest, penalty or fees pertaining to such tax, or who pays a tax from which the payor is by statute exempt and entitled to an abatement, or who, by reason of a clerical error on the part of the assessor or board of assessment appeals, pays a tax in excess of that which should have been assessed against his property, or who is entitled to a refund because of the issuance of a certificate of correction, may make application in writing to the collector of taxes for the refund of such amount. Such application shall be made not later than (1) three years from the date such tax was due or (2) such extended deadline as the municipality may, by ordinance, establish. Such application shall contain a recital of the facts and shall state the amount of the refund requested. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the board of selectmen in a town or to the corresponding authority in any other municipality, and shall certify to the amount of refund, if any, to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or such other authority shall draw an order upon the treasurer in favor of such applicant for the amount of refund so certified. Any action taken by such selectmen or such other authority shall be a matter of record, and the tax collector shall be notified in writing of such action. Upon receipt of notice of such action, the collector shall make in his rate book a notation which will date, describe and identify each such transaction. Each tax collector shall, at the end of each fiscal year, prepare a statement showing the amount

of each such refund, to whom made and the reason therefor. Such statement shall be published in the annual report of the municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. Nothing in this section shall be construed to allow a refund based upon an error of judgment by the assessors. Notwithstanding the provisions of this section, the legislative body of a municipality may, by ordinance, authorize the tax collector to retain payments in excess of the amount due provided the amount of the excess payment is less than five dollars.