

Chapter 94 – TAXATION

Commented [AT1]: Ver. 1 – Drafted for the 1/26/26 meeting of the Town Council Steering Committee

ARTICLE II. – PROPERTY TAXES

DIVISION 1. – GENERALLY

Sec. 94-39 Retention of Excess Payments

Pursuant to Sec. 12-129 of the Connecticut General Statutes, the Tax Collector for the Town of Coventry is authorized to retain on behalf of the Town any tax payment in excess of the amount due, provided the amount of the excess payment is less than Five Dollars (\$5.00). No refund shall be offered or authorized for an amount less than Five Dollars (\$5.00).

Sec 94-40 Waiver of Property Taxes

Pursuant to Sec. 12-144c of the Connecticut General Statutes, the Tax Collector for the Town of Coventry is authorized to waive the payment of any property tax or interest or fees thereon due, provided the amount due is less than Five Dollars (\$5.00).

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