

**Resolution 2026-05
Adopting Ordinance #268**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF COVENTRY, CONNECTICUT, AMENDING THE TOWN OF COVENTRY CODE OF ORDINANCES CHAPTER 94 “TAXATION”; PROVIDING SEVERABILITY; REPEALING ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Connecticut General Statutes Sec. 12-129 enables Connecticut municipalities to authorize by ordinance the retention of tax payments in excess of the amount due so long as that amount is less than five dollars; and

WHEREAS, Connecticut General Statutes Sec. 12-144c enables Connecticut municipalities to authorize by ordinance the waiver of property tax payments so long as that amount is less than one-hundred dollars; and

WHEREAS, Coventry’s Collector of Revenue has identified the implementation of such ordinances as best practices due to high procedural costs; and

WHEREAS, it is today the desire of the Town Council to enact such an ordinance to encourage efficient use of resources collected from Coventry taxpayers.

NOW THEREFORE BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF COVENTRY, CONNECTICUT THAT:

SECTION ONE – Ordinance #268 shall hereby amend the Coventry Code of Ordinances Chapter 94 “Taxation” by adopting Sections 94-39 and 94-40 to read as follows:

“Chapter 94 TAXATION

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).”

SECTION TWO

Severability: The provisions of this Ordinance #268 are severable. If any word, sentence, clause, phrase, or provision of this Resolution for any reason is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Resolution shall remain in full force and effect.

SECTION THREE

Conflicts: All provisions of Chapter 94 inconsistent herewith are hereby repealed.

SECTION FOUR

Effective Date: Ordinance #268 shall become effective 21 days after publication of the legal notice of the adoption of this Ordinance.

PASSED AND ADOPTED by the Town Council of the Town of Coventry, Connecticut on this 2nd day of March 2026.

**TOWN OF COVENTRY
TOWN COUNCIL**

Lisa Thomas, Chairperson

Attest:

Lori Tollmann, Town Clerk