

**Chapter 184**

**TAXATION**

**ARTICLE XII**

**Tax Bills and Excess Payments less than \$5.00  
[Adopted 06-26-2024 STM]**

**§ 184-34. Retention of excess property taxes less than five dollars.**

Pursuant to Section 12-129 of the Connecticut General Statutes, the Tax Collector is hereby authorized to retain any property tax payment in excess of the amount due, whether for principal, legal interest, penalty or fees, provided that the amount of such excess payment is less than five dollars.

**§ 184-35. Waiver of property taxes less than five dollars.**

Pursuant to Section 12-144 (c) of the Connecticut General Statutes, the Tax Collector is hereby authorized to waive the payment of any property tax due in any amount less than five dollars.