

Rural Municipality of Heart's Hill No. 352

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4.14 Overpayment of Taxes

POLICY:

If an overpayment of taxes of more than \$50.00 is received, the office will issue a refund of the overpayment to the ratepayer.

If the overpayment is less than \$50.00, the office will apply the overpayment as a tax credit for the subsequent year, unless the ratepayer requests a refund.

RATIONALE:

Generally, the overpayment of taxes is the result of the ratepayer not deducting the discount when paying their taxes. If the overpayment is minimum, ratepayers are generally content to leave the funds as a tax credit to be applied to his taxes in the following year. If the amount is greater than \$50.00, the office automatically sends a refund. Whether it be a tax credit or refund the ratepayer's overpayment is being credited to him.

AUTHORITY: