

CHAPTER 30 – TAXATION

ARTICLE I. – IN GENERAL

Section 30-1 - Retention of nominal overpayments absent demand

1. For purposes of this section, “nominal overpayment” shall be the overpayment of any tax to the Village in an amount which does not exceed ten dollars (\$10);
2. As an administrative convenience, the Village shall retain any nominal overpayment and shall not process a refund of the same absent appropriate demand for refund by the payer of the overpayment.
3. A nominal overpayment retained by the Village pursuant to the provisions of this section shall be credited to the general fund.