

**Town of Pittsford
REFUND AND SMALL CREDIT BALANCE POLICY**

Policy Objectives:

The primary objective of the Town of Pittsford refund and small credit balance policy for tax collection is to ensure the timely refund of overpayments on taxes and to set a minimum dollar amount to be refunded.

Definitions:

“Refund” shall mean returning any credit balances on an account which is greater than \$5.00 (five dollars) to the taxpayer.

“small balance” shall mean any credit balances on an account which is less than \$5.00 (five dollars).

“payment in advance” shall mean a tax payment made by a taxpayer that is to be applied on taxes not yet due. The taxpayer will indicate in writing their desire to have the taxes applied on taxes not yet due.

Procedures:

1. After the November tax installment due date, the Town Treasurer shall print an available credits report from the NEMRC Tax Administration program.
2. The Town Treasurer shall review the list and determine which of the credit balances are for payment in advance, and which represents an overpayment that will need to be refunded. The Town Treasurer shall also identify any small credit balances under \$5.00 (five dollars).
3. The Town Treasurer shall make the necessary adjustments in the NEMRC Tax Administration program to refund overpayments greater than \$5.00 (five dollars), and shall provide documentation to the Bookkeeper to generate a refund check for each of the overpayments identified for refund.

Inconsistent Polices Repealed:

This Policy shall amend and replace any provisions of any Policy of the Town of Pittsford in effect at the time of enactment of this Policy governing any activity included in this Policy.

Severability:

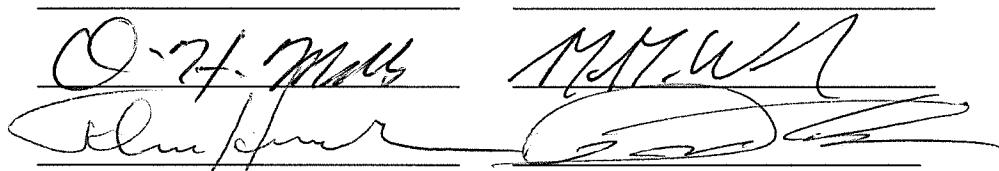
If any section, subsection, subdivision, paragraph, sentence, clause, or phrase of this Policy, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Policy or any part thereof.

Effect:

No section of this policy shall be construed to supersede or replace any Vermont Statute. T

The foregoing policy is hereby adopted by the Selectboard of the Town of Pittsford this 7 day of January, 2026 and is effective as of this date until amended, modified, or repealed by a subsequent Selectboard.

SIGNATURES:



Handwritten signatures of two Selectboard members. The first signature, on the left, is written in cursive and appears to read "O. H. M." with "H. M." written below it. The second signature, on the right, is also in cursive and appears to read "M. W." with "M. W." written below it.