

**RESOLUTION 2025.11.04**

**ESTABLISHING GUIDELINES FOR OVERPAYMENTS AND UNDERPAYMENTS**

**WHEREAS**, the administrative costs of managing nominal over- and underpayments of fees, licenses, and real property tax payments that are received by the Town of Trenton; and

**WHEREAS**, the Town Treasurer requests that the Town of Trenton retain overpayments of fees, licenses, and real property tax payments that are received by the Town of Trenton when the overpayment is ten dollars (\$10.00) or less, unless such a refund is requested in writing within sixty (60) days of original receipt; and

**WHEREAS**, the Treasurer requests that underpayments of real property tax that are received by the Town of Trenton of five (\$5.00) or less be waived when the administrative cost of collection would exceed the amount of the underpayment; and

**WHEREAS**, the Treasurer would account for the overpayments and underpayments in the Miscellaneous Revenue account number 48899 Over/Under Payments.

**NOW, THEREFORE, BE IT RESOLVED**, that the Town of Trenton may retain mailed overpayments of fees, licenses, and tax payments when the overpayment is ten dollars (\$10.00) or less and waive mailed underpayments of taxes that are five dollars (\$5.00) or less.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of November 2025.

By the Town Board:

  
Mike Lipscomb, Chairman

  
Tony Thomas, Supervisor

  
Barb Davies, Supervisor

Attested by Town Clerk or Deputy Clerk:

  
Cindy Komro, Town Deputy Clerk