

§506-A. Overpayment of taxes

Except as provided in section 506, a taxpayer who pays an amount in excess of that finally assessed must be repaid the amount of the overpayment plus interest from the date of overpayment at a rate to be established by the municipality. The rate of interest may not exceed the interest rate established by the municipality for delinquent taxes nor may it be less than that rate reduced by 4 percentage points. If a municipality fails to establish a rate of interest for overpayments of taxes, it shall pay interest at the rate it has established for delinquent taxes. [PL 2019, c. 379, Pt. A, §3 (AMD).]

SECTION HISTORY

PL 1985, c. 333, §§2,3 (NEW). PL 1995, c. 57, §5 (AMD). PL 2009, c. 434, §14 (AMD). PL 2019, c. 379, Pt. A, §3 (AMD).

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