

# BOROUGH OF ST. LAWRENCE

## TO ESTABLISH A REFUND THRESHOLD FOR OVERPAYMENT OF TAXES COLLECTED BY THE TAX COLLECTOR OF THE BOROUGH OF ST. LAWRENCE

### RESOLUTION 922-2025

**WHEREAS**, the Borough of St. Lawrence shall not be required to issue a refund for any tax overpayment amount in a calendar year that does not exceed two dollars (\$2.00) or such other amount as may be permitted by law

**WHEREAS**, Section 8425(a) of the Pennsylvania Local Taxpayer Bill of Rights (53 Pa. C.S.A. §8425) authorizes local taxing authorities to establish procedures for the refunding of tax overpayment

**WHEREAS**, it is in the best financial interest of the Borough of St. Lawrence to establish a policy for not issuing refunds for minimal overpayments, thereby reducing administrative costs associated with processing and mailing de minimis refund checks.

**WHEREAS**, any overpayment of two dollars (\$2.00) or less will not be refunded to the taxpayer. Instead, these funds will be retained in the appropriate Tax Collector Account and, at the conclusion of the tax year, will be distributed to the relevant School District, County, or Borough associated with the overpayment.

**WHEREAS**, this resolution shall take effect immediately upon its adoption

**BE AND IT IS HEREBY RESOLVED** that the Borough Council and Tax Collector Susan Eggert of the Borough of St. Lawrence, Berks County, Pennsylvania, desires to establish a tax refund threshold

**PASSED AND APPROVED** at a regular meeting of the St. Lawrence Borough Council, Berks County, Pennsylvania, held this 11<sup>th</sup> day of September 2025.

#### ST. LAWRENCE BOROUGH COUNCIL



ROBERT J. MAY, COUNCIL PRESIDENT



CORRINE ZANA, BOROUGH MAYOR

ATTEST:



AMANDA MUSO, BOROUGH SECRETARY