

Testimony for SB 187
for Friday, March 6, 2015

From: Melanie Yanus, Tax Collector, Clinton

Statute 12-145 addresses the waiving of interest. Under this statute, the assessor or the collector have to agree that one of them has made an error that created an error with the interest charge. The tax collector also shall notify the taxing authority of all waivers granted. These checks and balances so noted serve to clearly denote the only authorized reasons to waive interest.

Due dates and last day to pay by are set by statute. No “other” extenuating circumstances are acceptable to waive interest unless the Governor does so by executive order.

Melanie Yanus