



Tax Authority
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**SWINOMISH TAX PROCEDURE RULING
2015-005
REGARDING REFUND OF OVERPAYMENTS UNDER \$10.00**

Pursuant to STC 17-11-180, the Swinomish Chief Financial Officer is directed to refund erroneous overpayments to the taxpayer. In order to minimize staff time for small overpayments, any overpayment of less than \$10.00 will be applied toward the next tax due date. The taxpayer shall be advised by letter from the Tax Administrator of the overpayment and posting of excess funds to their account.

Chief Financial Officer

Date: 11-3-15