



General Assembly

February Session, 2000

Raised Bill No. 5771

LCO No. 1787

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

An Act Concerning A Waiver Of Interest On Delinquent Property Taxes.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 12-145 of the general statutes, as amended by section 1 of
2 public act 99-151, is repealed and the following is substituted in lieu
3 thereof:

4 The tax collector of each municipality shall, at least five days next
5 preceding the time when each tax becomes due and payable, give
6 notice of the time and place at which the tax collector will receive such
7 tax by advertising in a newspaper published in such municipality or, if
8 no newspaper is published in such municipality, by advertising in any
9 newspaper of the state having a general circulation in such
10 municipality and by posting such notice on a signpost therein, if any,
11 otherwise on a signpost in the town within which such municipality is
12 situated, if any, or at some other exterior place near the office of the
13 town clerk. The tax collector shall repeat such advertising within one
14 week after such tax has become due and payable and, again, at least
15 five days before such tax becomes delinquent. Each such notice shall
16 give each date on which such tax shall become due and payable and

17 each date on which such tax shall become delinquent, and shall state
18 that, as soon as such tax becomes delinquent, it shall be subject to
19 interest at the rate of one and one-half per cent of such tax for each
20 month or fraction thereof which elapses from the time when such tax
21 becomes due and payable until the same is paid. The tax collector of a
22 municipality may waive the interest on delinquent property taxes if
23 the tax collector and the assessor, jointly, determine that the
24 delinquency is attributable to an error by the tax assessor or tax
25 collector or an error or omission by a third party utilized in the
26 preparation or delivery of a tax notice or tax bill, including, but not
27 limited to, the United States Postal Service, and is not the result of any
28 action or failure on the part of the taxpayer. The tax collector shall
29 notify the taxing authority of the municipality of all waivers granted
30 pursuant to this section.

Statement of Purpose:

To allow waiver of interest on delinquent property taxes for errors or omissions by a third party utilized in the preparation or delivery of a tax notice.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]