



General Assembly

Substitute Bill No. 6553

January Session, 2021



AN ACT PROTECTING PROPERTY OWNERS AGE SIXTY AND OLDER FROM FORECLOSURE.

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

1 Section 1. (NEW) (*Effective October 1, 2021*) Notwithstanding the
2 provisions of chapter 205 of the general statutes, or any other provision
3 of the general statutes, or policies, rules or regulations promulgated
4 thereunder, no municipality shall:

5 (1) Place a lien on real property that is a principal residence of a
6 taxpayer age sixty or older for delinquent taxes equaling eight per cent
7 or less of the property's assessed value;

8 (2) Assess (A) interest on delinquent property taxes for such property
9 that exceeds the U.S. prime rate as reported by the Wall Street Journal
10 or twelve per cent per annum, whichever is lower, or (B) legal fees,
11 penalties or other fees associated with collection of delinquent taxes on
12 such property that exceed twenty per cent of taxes due at the time of
13 settlement; or

14 (3) Sell, assign or transfer a lien on such property to a third party
15 unless taxes have been delinquent on such property for not less than
16 four years.

17 Sec. 2. (NEW) (*Effective October 1, 2021*) A municipal tax collector shall
18 annually include in a mailing concerning taxes to be collected from a
19 real property owner a notice that a taxpayer age sixty or older may (1)
20 notify the tax collector of his or her age and eligibility for the provisions
21 of section 1 of this act, and (2) designate a third party to receive notice
22 whenever such taxpayer becomes delinquent on payment of real
23 property taxes or water or sewer use assessments. Such notice shall
24 include forms for such notification and designation and any
25 documentation requirements concerning the age of the taxpayer
26 prescribed by the tax collector.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2021</i>	New section
Sec. 2	<i>October 1, 2021</i>	New section

Statement of Legislative Commissioners:

In Section 1(1) "unless taxes owed exceed eight per cent" was changed to "equaling eight per cent or less" for clarity and in Section 2 "property owner" was changed to "real property owner" and "property taxes" was changed to "real property taxes" for accuracy and consistency.

AGE *Joint Favorable Subst.*