
OLR Bill Analysis

HB 5171

AN ACT CONCERNING THE WAIVER OF INTEREST ON CERTAIN DELINQUENT PROPERTY TAX PAYMENTS.

SUMMARY

This bill requires (1) rather than allows, municipal tax collectors to waive interest on delinquent property taxes when the collector and assessor jointly find that the delinquency was because of a mistake by one of them, not the taxpayer's action or failure and (2) the municipality's legislative body to approve these waivers. It also makes a conforming change.

EFFECTIVE DATE: October 1, 2024, and applicable to assessment years starting on or after that date.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable

Yea 20 Nay 0 (03/01/2024)