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**OLR Bill Analysis**

**HB 5171 (as amended by House "A")\***

***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 (or board of selectmen if the legislative body is a town meeting) to approve these waivers. It also makes a conforming change.

\*House Amendment "A" adds the provision requiring the board of selectmen to approve the waivers in any municipality where the legislative body is a town meeting.

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)