
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)