

OFFICE OF LEGISLATIVE RESEARCH
PUBLIC ACT SUMMARY



PA 24-90—HB 5171

Planning and Development Committee

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

SUMMARY: This act requires, 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 and not the taxpayer's action or failure. It also requires the municipality's legislative body (or board of selectmen if the legislative body is a town meeting) to approve these waivers and makes a conforming change.

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