



General Assembly

February Session, 2024

***Raised Bill No. 5171***

LCO No. 413



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

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

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

1 Section 1. Section 12-145 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2024, and*  
3 *applicable to assessment years commencing on or after October 1, 2024*):

4 The tax collector of each municipality shall, at least five days next  
5 preceding the time when each tax becomes due and payable, give notice  
6 of the time and place at which the tax collector will receive such tax by  
7 advertising in a newspaper published in such municipality or, if no  
8 newspaper is published in such municipality, by advertising in any  
9 newspaper of the state having a general circulation in such municipality  
10 and by posting such notice on a signpost, a bulletin board or the  
11 municipality's Internet web site. The tax collector shall repeat such  
12 advertising within one week after such tax has become due and payable  
13 and, again, at least five days before such tax becomes delinquent. Each  
14 such notice shall give each date on which such tax shall become due and  
15 payable and each date on which such tax shall become delinquent, and

16 shall state that, as soon as such tax becomes delinquent, it shall be  
 17 subject to interest at the rate of one and one-half per cent of such tax for  
 18 each month or fraction thereof which elapses from the time when such  
 19 tax becomes due and payable until the same is paid. The tax collector of  
 20 a municipality [may] shall waive the interest on a taxpayer's delinquent  
 21 property taxes if (1) the tax collector and the assessor, jointly, determine  
 22 that the delinquency is attributable to an error by the tax assessor or tax  
 23 collector and is not the result of any action or failure on the part of the  
 24 taxpayer, and (2) such waiver is approved by vote of the legislative body  
 25 of such municipality. The tax collector shall notify the taxing authority  
 26 of the municipality of all waivers [granted] approved pursuant to this  
 27 section.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2024, and applicable to assessment years commencing on or after October 1, 2024</i>	12-145

**Statement of Purpose:**

To require municipal tax collectors to waive interest on delinquent property tax payments if such delinquency is attributable to an error made by the tax assessor or tax collector, and not the result of any action or failure on the part of the taxpayer.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*