



General Assembly

February Session, 2024

Raised Bill No. 5396

LCO No. 2148



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

***AN ACT LIMITING THE ASSESSMENT 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 Section 12-145 of the general statutes is repealed and the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 (a) 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.

20 (b) The tax collector of a municipality may waive the interest on
21 delinquent property taxes if the tax collector and the assessor, jointly,
22 determine that the delinquency is attributable to an error by the tax
23 [assessor or tax] collector or assessor and is not the result of any action
24 or failure on the part of the taxpayer. If the tax collector declines to waive
25 any such interest, the total amount charged to such taxpayer in interest
26 shall not exceed an amount equal to twelve per cent of the principal
27 amount of such property tax. The tax collector shall notify the taxing
28 authority of the municipality of all waivers granted pursuant to this
29 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 limit the amount of interest charged on certain delinquent property tax payments and installments thereof to twelve per cent of the principal amount owed.

[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.]