



House Bill No. 5171

Public Act No. 24-90

***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:

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 Section 12-145 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2024, and applicable to assessment years commencing on or after October 1, 2024*):

The tax collector of each municipality shall, at least five days next preceding the time when each tax becomes due and payable, give notice of the time and place at which the tax collector will receive such tax by advertising in a newspaper published in such municipality or, if no newspaper is published in such municipality, by advertising in any newspaper of the state having a general circulation in such municipality and by posting such notice on a signpost, a bulletin board or the municipality's Internet web site. The tax collector shall repeat such advertising within one week after such tax has become due and payable and, again, at least five days before such tax becomes delinquent. Each such notice shall give each date on which such tax shall become due and payable and each date on which such tax shall become delinquent, and shall state that, as soon as such tax becomes delinquent, it shall be subject to interest at the rate of one and one-half per cent of such tax for each month or fraction thereof which elapses from the time when such

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tax becomes due and payable until the same is paid. The tax collector of a municipality [may] shall waive the interest on a taxpayer's delinquent property taxes if (1) the tax collector and the assessor, jointly, determine that the delinquency is attributable to an error by the tax assessor or tax collector and is not the result of any action or failure on the part of the taxpayer, and (2) such waiver is approved by vote of the legislative body of such municipality, or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen. The tax collector shall notify the taxing authority of the municipality of all waivers [granted] approved pursuant to this section.