



General Assembly

Substitute Bill No. 5500

February Session, 2026



AN ACT CONCERNING THE ABATEMENT OR REFUND OF INTEREST ON DELINQUENT MUNICIPAL PROPERTY TAXES OWED BY CERTAIN COMMON INTEREST COMMUNITIES.

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

1 Section 1. (NEW) (*Effective from passage*) Notwithstanding the
2 provisions of chapter 204 of the general statutes, a municipality may, by
3 vote of its legislative body, (1) abate all or a portion of the total amount
4 of interest on any delinquent real property taxes owed to the
5 municipality by a common interest community, as defined in section 47-
6 202 of the general statutes, that is composed of more than five hundred
7 units, or (2) refund all or a portion of the total amount of such interest
8 paid on such taxes by such community, provided to be eligible for such
9 abatement or such refund pursuant to this section, such community
10 shall be in receivership pursuant to an order of the Superior Court.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	New section

Statement of Legislative Commissioners:

In Subdiv. (2), "to be eligible for such abatement or such refund pursuant to this section," was added after "provided" and "such community is" was changed to "such community shall be" for clarity.

PD *Joint Favorable Subst.*