



General Assembly

**Amendment**

February Session, 2026

LCO No. 5454



Offered by:

REP. KAVROS DEGRAW, 17<sup>th</sup> Dist.

To: Subst. House Bill No. 5498

File No. 335

Cal. No. 254

**"AN ACT CONCERNING REVISIONS TO STATUTES RELATING TO MUNICIPAL TAX COLLECTION."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Section 12-145 of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective October 1, 2026*):

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

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

30 Sec. 502. (NEW) (*Effective July 1, 2026*) Notwithstanding the  
31 provisions of section 12-146 of the general statutes, as amended by this  
32 act, any municipality may, by vote of its legislative body or, in a  
33 municipality where the legislative body is a town meeting, by vote of  
34 the board of selectmen, waive the interest on delinquent taxes assessed  
35 on real property owned by any individual whose spouse or minor child  
36 died not more than one hundred eighty days prior to the date upon  
37 which such tax payment became due and payable, provided such real  
38 property was the primary residence of such individual at the time of  
39 such death. Any individual claiming a waiver provided pursuant to this  
40 section shall file an application for such waiver in the manner prescribed  
41 and on a form prepared for such purpose by the municipality in which  
42 such real property is located. Such application shall include, but need  
43 not be limited to, a (1) declaration that such real property was the  
44 primary residence of the applicant at the time of such applicant's spouse  
45 or minor child's death, and (2) certified copy of such spouse or minor  
46 child's death certificate. Any such municipality shall make such  
47 application available on the Internet web site of the municipality.  
48 Failure to file such application in the manner prescribed and on the form  
49 prepared by the municipality within the time limit prescribed shall

50 constitute a loss of the right to such waiver.

51       Sec. 503. (*Effective from passage*) Notwithstanding the provisions of  
 52 subsection (b) of section 7-188 of the general statutes, from the effective  
 53 date of this section until December 31, 2026, any municipality with a  
 54 population of greater than twenty thousand and less than thirty  
 55 thousand, as determined by the most recent decennial census, may  
 56 initiate an action pursuant to subsection (a) of section 7-188 of the  
 57 general statutes, for the purpose of amending the charter of such  
 58 municipality, upon a majority vote of the entire membership of the  
 59 appointing authority of such municipality."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>October 1, 2026</i>	12-145
Sec. 502	<i>July 1, 2026</i>	New section
Sec. 503	<i>from passage</i>	New section