

Grace Period for Property Taxes

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Issue

What is the grace period for property tax payments?

The Office of Legislative Research is not authorized to provide legal opinions and this report should not be considered one.

Summary

Taxpayers have a one-month grace period during which they can pay their property taxes without penalty. For example, for payments due January 1, taxpayers have until February 1 to pay without accruing interest charges.

Once a tax bill becomes delinquent, the interest charged is 1.5% per month or fraction of a month. The minimum interest charge per installment, which may be locally waived, is \$2. The interest applies going back to the time the bill became due. This means that for property taxes due on January 1, payments made on or after February 2 are considered past due and will incur interest representing two months' delinquency ([CGS § 12-146](#)).

State law specifies that tax payments are deemed timely if (1) they were paid through a municipal electronic payment service before the end of the grace period or (2) the envelope containing the payment bears a postmark showing a date before the end of the grace period ([CGS § 12-146](#), see also [CGS § 1-2a](#), which defines “postmark”).

State law limits when towns can waive interest on delinquent taxes. OLR Report [2025-R-0010](#) explains the circumstances when it is allowed or required.

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