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**OLR Bill Analysis**

**sHB 5500 (File 336, as amended by House "A") \***

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

**SUMMARY**

This bill allows municipalities, by a vote of their legislative bodies, to waive some or all of the interest on delinquent property taxes owed by a common interest community that has more than 500 units and is in a Superior Court-ordered receivership. Under the bill, municipalities may also refund all or some of the interest the common interest community has already paid.

The bill similarly allows water pollution control authorities to vote to waive or refund some or all of the interest on delinquent sewer system use charges that a qualifying common interest community owes or owed.

\*House Amendment "A" adds the provision on water pollution control authorities.

EFFECTIVE DATE: Upon passage

**COMMITTEE ACTION**

Planning and Development Committee

Joint Favorable Substitute

Yea 21 Nay 0 (03/13/2026)