



## OFFICE OF THE FIRST SELECTMAN

**Michael R. Criss**  
**First Selectman, Town of Harwinton**

### ***REVENUE, FINANCE & BONDING COMMITTEE***

March 17, 2021

Good Afternoon, my name is Michael R. Criss, I am the First Selectman for the Town of Harwinton and I am submitting testimony regarding H.B. 6631 "An Act Concerning the Waiver of Interest on Delinquent Property Taxes".

#### **H.B. 6631 "An Act Concerning the Waiver of Interest on Delinquent Property Taxes".**

Thank you for the opportunity to comment and submit testimony on proposed H.B. 6631 "An Act Concerning the Waiver of Interest on Delinquent Property Taxes". The Town of Harwinton is in opposition to H.B. 6631 as written. The Town of Harwinton has always believed that interest on delinquent tax payers is important in order to encourage tax payers to pay on time. However, this bill as written creates tremendous disparity in the collection of taxes/interest and leaves open for too much interpretation on what constitutes 'good cause'. This bill as written goes against trying to have fair and equitable collections throughout the state. Although the thought behind the bill is a good faith effort to relieve pressure on homeowners who cannot pay their taxes on time and prevent foreclosures by the municipality, as written, this bill could lead to political favors, favoritism and discrimination amongst tax payers and tax collectors.

The Town of Harwinton recommends that if this bill is to be considered that the 'good cause' portion of the bill would have to be defined and there should be a set perimeter of how much a tax collector can waive with an appropriate appeals process.

Thank you for allowing me to submit testimony in opposition H.B. 6631 on behalf of the Town of Harwinton. If you have any further questions, please feel free to contact me at any time.

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## TOWN OF HARWINTON

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General Assembly

January Session, 2021

**Raised Bill No. 6631**

LCO No. 4716



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
(FIN)

**AN ACT CONCERNING THE WAIVER OF INTEREST ON DELINQUENT PROPERTY TAXES.**

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 sections 12-124 and 12-145 of the general statutes  
3 concerning the waiver of interest on delinquent property taxes, the tax  
4 collector of a municipality may waive, for good cause, all or a portion of  
5 the interest due and payable on delinquent property taxes owed to such  
6 municipality on property owned by an individual, as defined in section  
7 1-79 of the general statutes. The tax collector shall notify the taxing  
8 authority of the municipality of all waivers granted pursuant to this  
9 section.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>from passage</i>	New section
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***Statement of Purpose:***

To authorize municipal tax collectors to waive all or part of the interest due and payable on delinquent property taxes owed by certain taxpayers.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*