
This act summary is provided for the convenience of the public and members of the General Assembly. It is intended to provide a general summary of the act and may not be exhaustive. It has been prepared by the staff of the Office of Legislative Counsel without input from members of the General Assembly. It is not intended to aid in the interpretation of legislation or to serve as a source of legislative intent.

Act No. 106 (H.629). An act relating to changes to property tax abatement and tax sales

Subjects: Taxation; property taxes; municipal tax abatement; tax collection; tax sales

This act makes changes to the process used by municipalities to abate taxes, charges, interest, and fees, including how a board of abatement issues a decision and allows abatement for a group of individuals as a class.

The act also makes changes to the process used by municipalities to conduct a tax sale when a taxpayer is delinquent in paying property taxes, including requiring taxes to be delinquent for a period of one year and for the municipality to offer a reasonable repayment plan before a tax sale is initiated. Several new notice requirements were created to provide information about the process to delinquent taxpayers.

It further creates a working group to study issues relating to abatement and tax sales.

Effective Date: May 13, 2024