

Chapter 19 Taxation

Article XI Waiver of Assessment Penalty

§ 19-54 Statutory authorization; purpose.

Effective for the Grand List of 2023 and all subsequent grand lists, pursuant to the authority conferred by § 12-63c(d)(2) of the Connecticut General Statutes, the Tax Assessor may waive the statutory penalty increase in the property tax assessment resulting from the failure of a property owner to timely submit information requested by the Tax Assessor pursuant to § 12-63c(a) of the Connecticut General Statutes, provided accurate information is submitted to the Tax Assessor before the waiver of the assessment penalty is considered.

§ 19-55 Penalty fee waiver.

If a taxpayer fails to submit the information requested to the Tax Assessor by June 1 or within the period of any extension, then the statutory penalty assessed may be waived provided the information requested is submitted to the Tax Assessor in accurate form no later than November 1 of that year. No request for waiver of the statutory penalty shall be considered if submitted later than November 1.

§ 19-56 No penalty fee waiver.

Waiver shall not be considered in the event the Tax Assessor determines that the taxpayer or taxpayer's agent submits false or misleading information.