

Sec. 12-144c. Optional waiver of property tax under twenty-five dollars. Any municipality may waive any property tax due in an amount less than twenty-five dollars by action of its legislative body.

(P.A. 75-489, S. 1, 2; P.A. 01-178, S. 1, 2; P.A. 13-276, S. 21.)

History: P.A. 01-178 increased the amount of property tax that may be waived from \$5 to \$25 and added provision re waiver before the date the tax is due, effective October 1, 2001, and applicable to assessment years commencing on and after said date; P.A. 13-276 eliminated requirement that property tax waiver occur before the date the tax is due.