

TOWN COUNCIL
Town of Trumbull
CONNECTICUT
www.trumbull-ct.gov

TOWN HALL
Trumbull

TELEPHONE
(203) 452-5000



AGENDA No. 809

- I CALL TO ORDER
- II MOMENT OF SILENCE
- III PLEDGE OF ALLEGIANCE
- IV ROLL CALL
- **V **PUBLIC COMMENT
- VI NEW BUSINESS

DATE: April 21, 2020
TIME: 7:00 p.m.
PLACE: *Via Videoconference

NOTICE is hereby given that the Town Council of the Town of Trumbull, Connecticut will hold a special meeting on April 21, 2020 at 7:00 p.m. via *Videoconference for the following purpose:

*Join the Town Council Meeting online: Join the meeting online:
<https://zoom.us/j/91687665134?pwd=YktsT3JFR29lUExTYmlOd1g1RFVlUT09>
Webinar ID: 916 8766 5134
Password: 735745

Join by telephone: (312) 626-6799 / Webinar ID: 916 8766 5134

**Public comment can be sent via email to councilclerk@trumbull-ct.gov

NEW BUSINESS:

1. RESOLUTION TC28-68: To consider and act upon a resolution which would adopt a Tax Deferment Program in accordance with Executive Orders 7S and 7W.
2. RESOLUTION TC28-69: To consider and act upon a resolution which would adopt a Low Interest Rate Program in accordance with Executive Orders 7S and 7W.

VII ADJOURNMENT

COPY OF THE RESOLUTION ATTACHED HERETO
Mary Beth Thornton, Trumbull Town Council Chairman

RESOLUTIONS

1. RESOLUTION TC28-68: BE IT RESOLVED, That a Tax Deferment Program is hereby adopted in accordance with Executive Orders 7S and 7W. (*Full Resolution Attached*)
2. RESOLUTION TC28-69: BE IT RESOLVED, That a Low Interest Rate Program is hereby adopted in accordance with Executive Orders 7S and 7W. (*Full Resolution Attached*)

RESOLUTION TC28-68

WHEREAS, on April 1, 2020, the Governor of the State of Connecticut (“Governor”) issued Executive Order No. 7S, paragraph 6 of which provides that “Notwithstanding any contrary provisions of Chapter 204 of the Connecticut General Statutes or of any special act, charter, home-rule ordinance, local ordinance or other local law, there shall be established two programs to offer support to eligible taxpayers, businesses, nonprofits, and residents who have been economically affected by the COVID-19 pandemic. Such programs shall be known as the "Deferment Program" and the "Low Interest Rate Program." Each municipality, as defined in section 7-148 of the general statutes, by determination of its local legislative body . . . shall participate in one or both programs and shall notify the Secretary of the Office of Policy and Management no later than April 25, 2020, about which program or programs it is electing to participate in; and

WHEREAS, Executive Order 7S, paragraph 6, subparagraph a, provides that "municipalities participating in the Deferment Program shall offer to eligible taxpayers, businesses, nonprofits, and residents a deferment by ninety (90) days of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments for such tax, rate, charge, or assessment from the time that it became due and payable. Eligible taxpayers, businesses, nonprofits, and residents are those that attest to or document significant economic impact by COVID-19, and/or those that document they are providing relief to those significantly affected by the COVID-19 pandemic. The Secretary of the Office of Policy and Management shall issue guidance as to which taxpayers, businesses, nonprofits, and residents shall be considered eligible for the Deferment Program. . . .”; and

WHEREAS, Executive Order 7W, paragraph 1, subparagraph b, amended the 90 day reference in Executive Order 7S to read three (3) months and further amended the reference to March 10 to read April 1; and

WHEREAS, Executive Order 7S, paragraph 6, subparagraph a, further provides that “participating municipalities may . . . extend eligibility for the deferment program to other categories of taxpayers, businesses, nonprofits, and residents”; and

WHEREAS, Executive Order 7S, paragraph 6, subparagraph d, provides that “financial institutions and mortgage servicers that hold property tax payments in escrow on behalf of a borrower shall continue to remit property taxes to the municipality, so long as the borrower remains current on their mortgage or is in a forbearance or deferment program, irrespective of the borrower's eligibility for or participation in the Deferment Program. . . .”

NOW, THEREFORE, BE IT RESOLVED, That pursuant to paragraph 6, subparagraphs a, c, and d of Executive Order 7S and paragraph 1, subparagraph b of Executive Order 7W, the Town Council of the Town of Trumbull hereby adopts a 3-month Tax Deferment Program for all taxpayers except those who pay through their mortgage lenders, said plan to be applicable for all real property, personal property or motor vehicle taxes, or municipal sewer use charges or sewer assessments payments due from April 1, 2020 through and including July 1, 2020, whether real property, personal property, motor vehicles, or sewer use and sewer assessment payments due; and be it

FURTHER RESOLVED, That any Landlord seeking to apply for this program must demonstrate a revenue loss due to COVID-19 and that said Landlord has extended a commensurate forbearance to its Tenants.

RESOLUTION TC28-69

WHEREAS, on April 1, 2020, the Governor of the State of Connecticut (“Governor”) issued Executive Order No. 7S, paragraph 6 of which provides that “Notwithstanding any contrary provisions of Chapter 204 of the Connecticut General Statutes or of any special act, charter, home-rule ordinance, local ordinance or other local law, there shall be established two programs to offer support to eligible taxpayers, businesses, nonprofits, and residents who have been economically affected by the COVID-19 pandemic. Such programs shall be known as the "Deferment Program" and the "Low Interest Rate Program." Each municipality, as defined in section 7-148 of the general statutes, by determination of its local legislative body . . . shall participate in one or both programs and shall notify the Secretary of the Office of Policy and Management no later than April 25, 2020, about which program or programs it is electing to participate in; and

WHEREAS, Executive Order 7S, paragraph 6, subparagraph b, provides that " for municipalities participating in the Low Interest Rate Program, notwithstanding Section 12-146 of the General Statutes, (i) the delinquent portion of the principal of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric charges or assessments or part thereof shall be subject to interest at the rate of three (3) per cent per annum for ninety days from the time when it became due and payable until the same is paid, for any such tax, rate, charge, or assessment due and payable from March 10 through and including July 1, 2020, , , . Following the ninety days, the portion that remains delinquent shall be subject to interest and penalties as previously established; and (ii) any portion of the principal of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments or part thereof that had been delinquent on or prior to March 10, shall be subject to interest at the rate of three (3) per cent per annum for ninety days from this Order, . . . Following the ninety (90) days, the portion that remains delinquent shall be subject to interest and penalties as previously established.”; and

WHEREAS, Executive Order 7W, paragraph 1, subparagraph b, amended the 90 day reference in Executive Order 7S to read three (3) months and further amended the reference to March 10 to read April 1; and

WHEREAS, Executive Order 7S, paragraph 6, subparagraph c, provides that “any taxpayer that rents or leases to any commercial, residential, or institutional tenant or lessee shall only be eligible for the Low Interest Rate Program if said landlord offers commensurate forbearance to tenants or lessees, upon their request.”; and

WHEREAS, Executive Order 7S, paragraph 6, subparagraph d, provides that “financial institutions and mortgage servicers that hold property tax payments in escrow on behalf of a borrower shall continue to remit property taxes to the municipality, so long as the borrower remains current on their mortgage or is in a forbearance or deferment program, irrespective of the borrower's eligibility for or participation in the . . . Low Interest Rate Program.”

NOW, THEREFORE, BE IT RESOLVED, That pursuant to paragraph 6, subparagraphs b, c and d of Executive Order 7S and paragraph 1, subparagraph b of Executive Order 7W, the Town Council of the Town of Trumbull hereby adopts a 3-month Low Interest Rate Program for all real property, personal property or motor vehicle taxes, or municipal sewer use charges or sewer assessments payments due from April 1, 2020 through and including July 1, 2020; and be it

FURTHER RESOLVED that the interest charged on late payments in accordance with said Executive Order 7S is hereby set at three (3%) percent per annum as provided for in said Executive Order 7S.

PLEASE PRINT LEGIBLY

MUNICIPALITY / QUASI-MUNICIPALITY NAME: _____

APPLICATION FOR MUNICIPAL/QUASI-MUNICIPAL TAX RELIEF DEFERRAL PROGRAM
UNDER EXECUTIVE ORDER 7S AND EXECUTIVE ORDER 7W

For deferral of real estate, motor vehicle, and personal property taxes and/or municipal electric, water and sewer,
or C-PACE Benefit Assessment charges due between and including April 1, 2020 and July 1, 2020.

1. PROPERTY OWNER NAME			LAST	FIRST	MIDDLE INITIAL	DATE OF BIRTH
2. IF YOU ARE NOT THE OWNER, YOUR AUTHORITY TO MAKE THIS APPLICATION ON THE OWNER'S BEHALF (E.G., BUSINESS'S MANAGER, INDIVIDUAL POWER-OF-ATTORNEY, ETC.)						
3. MAILING ADDRESS		NUMBER AND STREET		MUNICIPALITY	STATE	ZIP CODE
4. DAYTIME TELEPHONE WITH AREA CODE				EMAIL ADDRESS		
5. PROPERTY FOR WHICH DEFERRAL IS REQUESTED						
ADDRESS(ES) OF REAL ESTATE: _____						
YEAR, MAKE, MODEL OF VEHICLE(S): _____						
TYPE(S) OF PERSONAL PROPERTY: _____						

DEFERRAL PROGRAM I request that the applicable real estate, motor vehicle, and personal property taxes and any municipal electric, water or sewer charges or assessments on the property identified above, which would otherwise be due between and including April 1, 2020 and July 1, 2020, be deferred until three (3) months after the original due date of each without interest or penalty. Deferral, for purposes of this program, means that the tax or charge can be paid up to three (3) months after its due date without interest or penalty.

CHECK PROPER ELIGIBILITY:

- Resident:** My household has suffered a reduction in income of at least 20% due to COVID-19.
- Since April 1, 2020, I either (1) have been furloughed without pay; (2) had my hours significantly reduced; or (3) am unemployed. This has resulted in at least a 20% reduction in my household income.
 - Proof of Residency is attached (i.e. a copy of driver's license, utility bill, or other proof of residency)
- Business / Non-Profit:** Revenue is expected to decrease at least 30% in the April to June 2020 period versus the April to June 2019 period at this property.
- Proof of Ownership is attached (i.e. copy of my business license, utility bill, Secretary of State listing, or other proof of ownership)

LANDLORDS - Fill Out this Section only if you are the landlord of the real estate listed above.

Deferral Program. If the municipality has adopted the Deferral Program, I request that the applicable real estate taxes and any municipal electric, water or sewer charges or assessments on the property identified above, which would otherwise be due between and including April 1, 2020 and July 1, 2020, be deferred until three (3) months after the original due date of each without interest or penalty.

- I have attached documentation proving that the property has or will suffer a significant revenue decline, OR
- I have attached documentation proving that commensurate forbearance was offered to the tenants or lessees.
"Commensurate forbearance, for purposes of this program, means either a) a deferral of 25% of rent (approximating the property tax portion of rent) for the three (3) months after its due date; b) a deferral of one month's rent to be paid over the three (3) month period, or c) forbearance substantially similar to (a) or (b) as determined by the tax collector. Documentation includes, but is not limited to, proof that some tenants or lessees have received forbearance or that the landlord has actively communicated with tenants or lessees to offer forbearance.

CERTIFICATION:

- (A) I am aware of the amount and/or basis of the taxes, charges, and assessments that I am requesting to be deferred and I hereby irrevocably waive all rights to appeal or dispute them on any basis. I understand that the municipality's lien, priority, and enforcement rights will remain unaffected during and after this period.
- (B) I understand that this request, if approved, will not defer any taxes, charges, fees, or assessments I may owe the municipality which came due before April 1, 2020 or after July 1, 2020 or the interest and penalties applicable to them, or any other debt I may owe the municipality at any time.
- (C) I authorize the municipality and its agents to verify the statements above, and any certification information I have provided, from its records and other third parties. I consent to those third parties releasing relevant information to the municipality and its agents for this purpose upon the municipality's request and that a copy of this application shall be adequate evidence of my consent. I hold the municipality harmless in their collection of this data.
- (D) I understand that I must pay all taxes, charges, and assessments deferred in full (i) within three (3) months after the original due date or (ii) immediately, if the municipality determines that I am not eligible for deferment. I understand that if I fail to make payments as noted in this section, all interest, fees, and penalties will be applied to all unpaid portions retroactive to the original due date.

APPLICANT'S ATTESTATION	Under penalties of perjury, I hereby swear or affirm that that I have read and understood all of the statements above, that they are true and accurate, and that I have attached any and all additional information necessary to process my application herein. I attest that this application, and all attachments, are genuine and unaltered.
SIGNATURE OF APPLICANT X	Date signed (Mo., Day, Yr.) ____/____/____

**STOP! DO NOT WRITE BELOW THIS LINE
FOR TAX COLLECTOR'S USE ONLY**

DEFERRAL FOR: <input type="checkbox"/> Real Estate Tax <input type="checkbox"/> Motor Vehicle Tax <input type="checkbox"/> Supp. Motor Vehicle Tax <input type="checkbox"/> Personal Property Tax <input type="checkbox"/> Water Charges <input type="checkbox"/> Sewer Usage Charges <input type="checkbox"/> Sewer Assessment Charges <input type="checkbox"/> Electric Charge <input type="checkbox"/> C-PACE	
TAX COLLECTOR'S DETERMINATION	___ I am satisfied that the applicant meets all the necessary statutory requirements ___ This claim is denied for the following reason(s):
SIGNATURE OF TAX COLLECTOR OR MEMBER OF TAX COLLECTOR'S STAFF X	Date signed (Mo., Day, Yr.) ____/____/____

STATE OF CONNECTICUT

BY HIS EXCELLENCY

NED LAMONT

EXECUTIVE ORDER NO. 7S

**PROTECTION OF PUBLIC HEALTH AND SAFETY DURING COVID-19 PANDEMIC AND
RESPONSE - SAFE STORES, RELIEF FOR POLICYHOLDERS, TAXPAYERS, AND
TENANTS**

WHEREAS, on March 10, 2020, I issued a declaration of public health and civil preparedness emergencies, proclaiming a state of emergency throughout the State of Connecticut as a result of the coronavirus disease 2019 (COVID-19) outbreak in the United States and confirmed spread in Connecticut; and

WHEREAS, pursuant to such declaration, I have issued seventeen (17) executive orders to suspend or modify statutes and to take other actions necessary to protect public health and safety and to mitigate the effects of the COVID-19 pandemic; and

WHEREAS, COVID-19 is a respiratory disease that spreads easily from person to person and may result in serious illness or death; and

WHEREAS, the World Health Organization has declared the COVID-19 outbreak a pandemic; and

WHEREAS, the risk of severe illness and death from COVID-19 appears to be higher for individuals who are 60 years of age or older and for those who have chronic health conditions; and

WHEREAS, to reduce the spread of COVID-19, the United States Centers for Disease Control and Prevention and the Connecticut Department of Public Health recommend implementation of community mitigation strategies to increase containment of the virus and to slow transmission of the virus, including cancellation of gatherings of ten people or more and social distancing in smaller gatherings; and

WHEREAS, my Executive Order No. 7N imposed certain safety restrictions and mandates on retail establishments in order to limit the spread of COVID-19 among customers, employees, and others entering such establishments; and

WHEREAS, there exists a compelling state interest in a consistent and easily understandable statewide approach to reducing the risk of transmission of COVID-19 among customers, staff, and other persons entering retail establishments, to limit community transmission of COVID-19 statewide, and to ensure the continuity of essential retail services and safe conduct of permitted non-essential retail services; and

WHEREAS, widespread financial hardship caused by the COVID-19 pandemic and necessary responses to it may prevent policyholders from timely payment of insurance premiums, and any resulting penalties, including cancellation or non-renewal of policies, create additional hardship, cause further damage to the economy, and endanger property and public health; and

WHEREAS, to encourage social distancing and protect public health and safety, my Executive Order 7D, dated March 16, 2020 and Executive Order 7G, dated March 19, 2020, closed bars and restaurants to all on-premise service of food and beverages; and

WHEREAS, many businesses may be experiencing lost revenue from the prohibition of on-premise food and beverage sales, which will hinder their ability to make timely payments to their creditors; and

WHEREAS, the State of Connecticut serves many elders and disabled individuals through multiple home and community based services waivers and Medicaid state plan benefits under the Medicaid program, including clients of the Department of Social Services, Department of Mental Health and Addiction Services and the Department of Developmental Services, who rely upon these home-based services to remain in their homes, avoid institutionalization and achieve maximum independence and functioning, and certain adjustments to the provision of services under these various waivers are necessary to ensure continuity of services and provide greater flexibility during COVID-19;

WHEREAS, the Centers for Medicare & Medicaid Services has advised the Department of Social Services that it may, on an expedited basis, and without providing a notice and comment period, take advantage of opportunities included in Appendix K to the Home and Community Based Waivers under Section 1915(c), as well as Sections 1115 (a) and 1135, of the Social Security Act, and also including, as applicable, amendments to Medicaid state plan provisions under other relevant provisions, such as sections 1915(i), 1915(k) and 1945 of the Social Security Act, in order to act quickly to address critical health needs of Medicaid beneficiaries and others in Connecticut in response to COVID-19; and

WHEREAS, Chapter 204 of the Connecticut General Statutes sets forth tax collection deadlines that will be difficult for residential and commercial property owners to meet in light of the significant job and economic losses experienced by Connecticut residents and businesses; and

WHEREAS, municipalities have sought relief on behalf of taxpayers who are struggling due to business operations being suspended or ceased, layoffs and other complications due to the COVID-19 pandemic; and

WHEREAS, certain municipal charters, ordinances or resolutions require critical town fiscal and budgetary decisions to be voted on by referendum or town meeting that create a risk to public health; and

WHEREAS, Sections 12-170aa(e) and (f) and Sections 12-129b and 12-129c of the Connecticut General Statutes require municipalities to conduct specific duties, including but not limited to processing tax relief claims that require in-person meetings and application filing requirements for taxpayers who have attained age sixty-five or over or are totally disabled; and

WHEREAS, Section 12-62 of the Connecticut General Statutes requires municipalities to conduct in-person inspections which will create increased risk of transmission of COVID-19; and

WHEREAS, Section 12-63c of the Connecticut General Statutes requires taxpayer filings based on information in Income and Expense Statements by Assessors, which were previously extended under Executive Order 71, Section 15; and

WHEREAS, it will promote the public health and safety of all Connecticut residents to prohibit evictions during the public health and civil preparedness emergency; and

WHEREAS, the Judicial Branch has suspended all evictions and ejectment proceedings and Executive Order No. 7G suspended non-critical court operations;

NOW, THEREFORE, I, NED LAMONT, Governor of the State of Connecticut, by virtue of the authority vested in me by the Constitution and the laws of the State of Connecticut, do hereby **ORDER AND DIRECT**:

1. **Safe Stores Mandatory Statewide Rules, Amending Executive Order No. 7N, Sec. 3.** Effective upon the opening of each retail establishment for the first time on April 3, 2020, every retail establishment in the State of Connecticut shall take additional protective measures to reduce the risk of transmission of COVID-19 between and among customers, employees, and other persons such as delivery drivers or maintenance people. The Commissioner of Economic and Community Development, in consultation with the Commissioner of Public Health, shall issue mandatory statewide rules prescribing such additional protective measures no later than 11:59 p.m. on April 1, 2020. Such rules shall be mandatory throughout the state and shall supersede and preempt any current or future municipal order and shall supersede the requirements of Executive Order No. 7N, Sec. 3, providing that nothing in this order shall eliminate or reduce the requirements of Executive Order No. 7N, Sec. 3 regarding firearms transactions.
2. **60-Day Grace Period for Premium Payments, Policy Cancellations and Non-Renewals of Insurance Policies.** Beginning on April 1, 2020, for a period of sixty (60) calendar days ending on June 1, 2020, no insurer may, without a court order, lapse, terminate or cause to be forfeited a covered insurance policy because a covered policyholder does not pay a premium or interest or indebtedness on a premium under the policy that is due except as provided hereunder. This grace period shall apply to entities licensed or regulated by the Insurance Department including admitted and non-admitted insurance companies that provide any insurance coverage in Connecticut including, life, health, auto, property, casualty and other types of insurance as follows:
 - a. Insurers shall provide such 60-day grace period to individuals that have individual insurance policies who, as a result of the COVID-19 pandemic, were laid off, furloughed, or fired from employment or otherwise sustained a significant loss in revenue. Such individuals may be required to provide an affidavit or other statement acceptable to their insurance carrier, explaining that as a result of the COVID-19 pandemic they were laid

off, furloughed, or fired from employment or otherwise sustained a significant loss in revenue.

- b. Insurers shall provide such 60-day grace period to businesses that are group policyholders, have group insurance and/or have property/casualty insurance that were required to close or significantly reduce operations or suffered significant revenue loss as a result of the COVID-19 pandemic. Such businesses may be required to provide an affidavit or other statement acceptable to their insurance carriers, explaining that as a result of the COVID-19 pandemic, they were required to close or significantly reduce their business operations or suffered a significant revenue loss.
 - c. This 60-day grace period is not automatic. To be eligible, affected policyholders must provide the information outlined above in an affidavit or other statement acceptable to their insurance carriers. Carriers shall provide instructions on how policyholders are to provide such information.
 - d. Policyholders are advised that this grace period is not a waiver or forgiveness of the premium; it is only an extension of time in which to pay premiums. Policyholders are advised that they may be subject to restrictions if they are in receipt of state or federal stimulus funding relating to COVID-19.
 - e. Individuals or businesses that do not meet the criteria for the 60-day grace period set forth above, will need to contact their insurance carrier should they wish to discuss a premium deferral.
 - f. This order does not apply to self-funded health plans.
 - g. If a carrier has already provided a policyholder with a 60-day grace period for March and April 2020 premiums, or offers to provide a 60-day grace period for that time frame and it is accepted, the carrier will be deemed to have satisfied the requirements of this Executive Order with respect to that policyholder.
 - h. This 60-day grace period shall only apply to policyholders that were in good standing with their insurance carrier on March 12, 2020, and shall only apply to premiums due after the initial premium has been made to secure coverage.
 - 1. This 60-day grace period applies only to cancellation or non-renewals attributed to a failure to pay premiums during the applicable 60-day grace period. If a policy is to be cancelled or non-renewed for any other allowable reason, the cancellation or non-renewal may be made pursuant to statutory notice requirements and for legally recognized reasons.
3. **Extension of 30-Day Period of Credit for Liquor Permittees.** Section 30-48(b) of the Connecticut General Statutes and Sections 30-6-A36 and 30-6-A37a of the Regulations of Connecticut State Agencies, which permit no more than a thirty-day period of credit, from

manufacturers, wholesalers, or others specified in such statute and regulations, is modified so that the maximum period of credit shall be ninety days after the date of delivery for all permittees prohibited from engaging in on-premise sales per Executive Order No. 7D, as amended by Executive Order No. 7H. The extension of credit shall not apply to permits that were delinquent at the time Executive Order No. 7D became effective on March 16, 2020. The period of delinquency shall begin on the ninety-first day after the date of delivery. All other requirements under the above-referenced statute and regulations shall apply, except as modified to reflect the increased period of credit, and the standard thirty-day period of credit shall continue to apply to all permittees whose businesses who were not engaging in on-premise sales at the time Executive Order No. 7D became effective. The credit extension shall remain in effect for any delivery made prior to the time Executive Order No. 7D expires or is terminated, or if extended or renewed, through any period of extension or renewal.

4. **Daily Payment of Certain Taxes Changed to Weekly.** Section 12-575 (h) of the Connecticut General Statutes is modified so that the licensee authorized to operate off-track betting in Connecticut shall file with the Department of Consumer Protection: a daily electronic report of the amount of wagers collected; and, no later than 12:00 PM every Tuesday, the tax filing and payment for the week preceding.
5. **Flexibility to Amend Medicaid Waivers and State Plan.** Section 17b-8 of the Connecticut General Statutes, to the extent that it requires: the submission of proposed applications to submit waivers or make certain amendments to Medicaid waivers or the Medicaid state plan (for such amendments that would have required a waiver but for the Affordable Care Act) to the joint standing committees having cognizance of matters relating to human services and appropriations; a 30-day public notice and comment period prior to submission of the proposed amendments to said committees; the holding of a public hearing by said committees; and the approval of the applications for amendment by said committees, is modified retroactive to the declaration of public health and civil preparedness emergency on March 10, 2020, to authorize the Commissioner of Social Services, on an expedited basis, to exercise the waiver flexibilities provided in response to COVID-19 and afforded by Appendix K to the Home and Community Based Waivers under Section 1915(c), as well as Sections 1115 (a) and 1135, of the Social Security Act and also including, as applicable and in response to COVID-19, amendments to Medicaid state plan provisions under other relevant provisions, such as sections 1915(i), 1915(k) and 1945 of the Social Security Act. The suspension of the aforesaid requirements is limited solely to emergency waivers related to the COVID-19 declared public health and civil preparedness emergencies.
6. **Suspension and Modification of Tax Deadlines and Collection Efforts.** Notwithstanding any contrary provisions of Chapter 204 of the Connecticut General Statutes or of any special act, charter, home-rule ordinance, local ordinance or other local law, there shall be established two programs to offer support to eligible taxpayers, businesses, nonprofits, and residents who have been economically affected by the COVID-19 pandemic. Such programs shall be known as the "Deferment Program" and the "Low Interest Rate Program." Each

municipality, as defined in section 7-148 of the general statutes, by determination of its local legislative body, or, in any town in which the legislative body is a town meeting, by a vote of the board of selectmen, shall participate in one or both programs and shall notify the Secretary of the Office of Policy and Management no later than April 25, 2020, about which program or programs it is electing to participate in.

- a. **Deferment Program.** During the period of March 10, 2020, the date that I declared the public health and civil preparedness emergency, through and including July 1, 2020, municipalities participating in the Deferment Program shall offer to eligible taxpayers, businesses, nonprofits, and residents a deferment by ninety (90) days of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments for such tax, rate, charge, or assessment from the time that it became due and payable. Eligible taxpayers, businesses, nonprofits, and residents are those that attest to or document significant economic impact by COVID-19, and/or those that document they are providing relief to those significantly affected by the COVID-19 pandemic. The Secretary of the Office of Policy and Management shall issue guidance as to which taxpayers, businesses, nonprofits, and residents shall be considered eligible for the Deferment Program, but participating municipalities may, upon approval of its local legislative body, or, in any town in which the legislative body is a town meeting, by a vote of the board of selectmen, extend eligibility for the deferment program to other categories of taxpayers, businesses, nonprofits, and residents.
- b. **Low Interest Rate Program.** For municipalities participating in the Low Interest Rate Program, notwithstanding Section 12-146 of the General Statutes, (i) the delinquent portion of the principal of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric charges or assessments or part thereof shall be subject to interest at the rate of three (3) per cent per annum for ninety days from the time when it became due and payable until the same is paid, for any such tax, rate, charge, or assessment due and payable from March 10 through and including July 1, 2020, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. Following the ninety days, the portion that remains delinquent shall be subject to interest and penalties as previously established; and (ii) any portion of the principal of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments or part thereof that had been delinquent on or prior to March 10, shall be subject to interest at the rate of three (3) per cent per annum for ninety days from this Order, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. Following the ninety (90) days, the portion that remains delinquent shall be subject to interest and penalties as previously established.
- c. **Eligibility of Landlords.** In order for a landlord, or any taxpayer that rents or leases to any commercial, residential, or institutional tenant or lessee, to be eligible for the Deferment Program, said landlord must provide documentation to the municipality that the parcel has or will suffer a significant income decline or that commensurate

forbearance was offered to their tenants or lessees. Any taxpayer that rents or leases to any commercial, residential, or institutional tenant or lessee shall only be eligible for the Low Interest Rate Program if said landlord offers commensurate forbearance to tenants or lessees, upon their request.

- d. **Escrow Payments.** Financial institutions and mortgage servicers that hold property tax payments in escrow on behalf of a borrower shall continue to remit property taxes to the municipality, so long as the borrower remains current on their mortgage or is in a forbearance or deferment program, irrespective of the borrower's eligibility for or participation in the Deferment Program or the Low Interest Rate Program.
- e. **Liens Remain Valid.** Nothing in this order affects any provision of the Connecticut General Statutes relating to continuing, recording and releasing property tax liens and the precedence and enforcement of taxes, rates, charges and assessments shall remain applicable to any deferred tax, rate, charge or assessment or installment or portion thereof.

7. **Allowance of Suspension of In-Person Voting Requirements for Critical and Time Sensitive Municipal Fiscal Deadlines.** Notwithstanding any contrary provision of the Connecticut General Statutes, including Title 7, or any special act, municipal charter, ordinance or resolution that conflicts with this order, the legislative body of a municipality, or in a municipality where the legislative body is a town meeting other than a representative town meeting, the board of selectmen, and the budget-making authority of said municipality if different from the legislative body or board of selectmen, by majority vote of each such body, as applicable, may authorize (i) any supplemental, additional or special appropriations under Section 7-348 of the Connecticut General Statutes or comparable provisions of any special act, municipal charter or ordinance, (ii) any tax anticipation notes to be issued under Section 7-405a of the Connecticut General Statutes or comparable provisions of any special act, municipal charter or ordinance, or (iii) municipal general obligation bonds or notes to be issued in anticipation of such bonds to be issued pursuant to Chapter 109 of the Connecticut General Statutes for capital improvement purposes, without complying with any requirements for in-person approval by electors or taxpayers, including but not limited to, annual or special town meetings requiring votes or referenda. Notwithstanding the foregoing, if the legislative body and budget-making authority, if they are separate entities, are taking any action specified in (ii) or (iii) above, or any action under (i) above, which involves an appropriation in an amount in excess of 1% of the current year's total municipal budget without complying with any in-person approval requirements normally required by statute, special act, municipal charter, ordinance or resolution, such body(ies) shall make specific findings that such actions are necessary to permit the orderly operation of the municipality and that there is a need to act immediately and during the duration of the public health and civil preparedness emergency in order to avoid endangering public health and welfare, prevent significant financial loss, or that action is otherwise necessary for the protection of persons and property within the municipality. In so acting, the legislative body and, if different from the legislative body, the budget-making

authority of the municipality, shall comply with open meeting requirements set forth in Executive Order No. 7B. All conditions precedent to any such approval, including without limitation, public notices, hearings or presentations, shall proceed in a manner as closely consistent with the applicable statutes, special acts, town charters, municipal ordinances, resolutions or procedures as possible, and in compliance with the open meeting provisions set forth in Executive Order 7B. Nothing in this order shall be construed to prohibit a municipality from conducting any in-person meeting, approval process, or referendum, provided such municipality first consults with local or state public health officials and conducts such meeting, approval process, or referendum in a way that significantly reduces the risk of transmission of COVID-19

8. **Suspension of Reapplication Filing Requirement for the Homeowners' Elderly/Disabled Circuit Breaker Tax Relief Program and for the Homeowners' Elderly/Disabled Freeze Tax Relief Program.** The biennial filing requirements under Sections 12-170aa(e) and (f) and Sections 12-129b and 12-129c of the Connecticut General Statutes for any taxpayers who were granted the benefit for the Grand List year 2017 and who is required to recertify for the Grand List year 2019, are suspended and such taxpayers shall automatically maintain their benefits for the next biennial cycle ending in Grand List year 2021.
9. **Substitution of Full Inspection Requirements Pertaining to October 1, 2020 Grand List Revaluations.** The requirement set forth under Section 12-62 of the Connecticut General Statutes pertaining to October 1, 2020 Grand List revaluations that require a full interior inspection of property, for which such interior inspection that has not yet been completed, is suspended and replaced with the alternative requirement to send a questionnaire to the owner as outlined in Section 12-62(b)(4).
10. **Extension of Deadline to File Income and Expense Statement.** The taxpayer filing deadline set forth under Section 12-63c of the Connecticut General Statutes is extended to August 15, 2020.
11. **Suspension of Non-Judicial Tax Sales.** Notwithstanding any contrary provision of the Connecticut General Statutes, including but not limited to Section 12-157 or Section 7-258, or any special act, municipal charter or ordinance that conflicts with this order, (1) no municipality nor water pollution control authority may conduct any sale pursuant to General Statutes Section 12-157 or Section 7-258, until thirty days after the end of the public health and civil preparedness emergency, including any period of renewal or extension of such emergency. Any sale for which notice had been filed prior to March 10, 2020 shall be adjourned by operation of law to a date to be determined by the tax collector. Such adjourned date shall be no earlier than thirty days after the end of the public health and civil preparedness emergency; and (2) For any sales held under Section 12-157 or Section 7-258 that were conducted prior to March 10, 2020, any six-month redemption period in General Statutes Section 12-157 shall be extended for the number of calendar days the public health and civil preparedness emergency remains in effect. The time period from March 10, 2020 to the end of the emergency shall be considered a

“holding period.” Redemption interest during said holding period shall be charged at a monthly rate equivalent to three per cent per annum.

Unless otherwise specified herein, this order shall take effect immediately and shall remain in effect for the duration of the public health and civil preparedness emergency, unless earlier modified or terminated by me.

Dated at Hartford, Connecticut, this 1st day of April, 2020.



Ned Lamont
Ned Lamont
Governor

By His Excellency's Command



Denise W. Merrill
Denise W. Merrill
Secretary of the State



STATE OF CONNECTICUT

BY HIS EXCELLENCY

NED LAMONT

EXECUTIVE ORDER NO. 7W

**PROTECTION OF PUBLIC HEALTH AND SAFETY DURING COVID-19
PANDEMIC AND RESPONSE – MUNICIPAL TAX RELIEF CLARIFICATIONS,
UNEMPLOYMENT EXPERIENCE RATINGS, ADMINISTRATIVE
REQUIREMENTS FOR LIQUOR PERMITTEES**

WHEREAS, on March 10, 2020, I issued a declaration of public health and civil preparedness emergencies, proclaiming a state of emergency throughout the State of Connecticut as a result of the coronavirus disease 2019 (COVID-19) outbreak in the United States and confirmed spread in Connecticut; and

WHEREAS, pursuant to such declaration, I have issued twenty-three (23) executive orders to suspend or modify statutes and to take other actions necessary to protect public health and safety and to mitigate the effects of the COVID-19 pandemic; and

WHEREAS, COVID-19 is a respiratory disease that spreads easily from person to person and may result in serious illness or death; and

WHEREAS, the World Health Organization has declared the COVID-19 outbreak a pandemic; and

WHEREAS, the risk of severe illness and death from COVID-19 appears to be higher for individuals who are 60 years of age or older and for those who have chronic health conditions; and

WHEREAS, to reduce the spread of COVID-19, the United States Centers for Disease Control and Prevention and the Connecticut Department of Public Health recommend implementation of community mitigation strategies to increase containment of the virus and to slow transmission of the virus, including cancellation of gatherings of ten people or more and social distancing in smaller gatherings; and

WHEREAS, quasi-municipal entities, including special taxing districts and participants in the Connecticut Green Bank C-Pace program have sought relief on behalf of taxpayers affected by the economic effects of the COVID-19 pandemic; and

WHEREAS, as a result of the dire economic effects of the necessary public health protective measures enacted in response to the COVID-19 pandemic, an unprecedented number of Connecticut residents have filed for unemployment benefits; and

WHEREAS, to avoid imposing an undue burden on contributing employers whose employees have had to file unemployment claims as a result of the extraordinary effects of the COVID-19 pandemic, it is necessary to relieve those employers of charges to their experience accounts; and

WHEREAS, provisional permits must be approved by the Liquor Control Commissioner, which is not holding meetings during this state of emergency; and

WHEREAS, Executive Order No. 7D provided that any location licensed for on-premise consumption of alcoholic liquor “shall only serve food or non-alcoholic beverages for off-premises consumption,” thereby preventing on-premise liquor permittees from enjoying the full benefit of their liquor permit; and

WHEREAS, certain statutory and regulatory provisions regarding the sale and consumption of alcoholic beverages may make required distancing and other safety measures difficult or impossible while local and state government offices have limited accessibility, or may create undue hardship to businesses during the period when they are not selling alcoholic liquor for on-premise consumption;

NOW, THEREFORE, I, NED LAMONT, Governor of the State of Connecticut, by virtue of the authority vested in me by the Constitution and the laws of the State of Connecticut, do hereby **ORDER AND DIRECT**:

1. Applicability of Executive Order No. 7S, Section 6 and Quasi-Municipal Corporations and Clarification of Time Periods.

- a. Application to Quasi-Municipal Corporations.** The provisions of Executive Order No. 7S, Section 6 regarding tax deferral and interest-rate reduction programs to offer support to eligible taxpayers, businesses, nonprofits and residents who have been economically affected by the COVID-19 pandemic shall apply to all taxes and water, sewer, or electric charges for which a municipality, as defined in section 7-148 of the general statutes, collects for all other quasi-municipal corporations, whether created by statute, ordinance, charter, or special act, including but not limited to any town, city or borough, whether consolidated or unconsolidated, any village, school, sewer, fire, lighting, special services or special taxing districts, beach or improvement association, any regional water or resource recovery authority or any other political subdivision of the state or of any municipality having the power to make appropriations or to levy assessments or taxes (“quasi-municipal corporations”). Every quasi-municipal corporation which collects its own taxes or water, sewer, or electric charges and is located wholly within a municipality shall offer the same program or programs that the municipality offers, must accept the status of the taxpayer as determined by the municipality,

and shall not be subject to the notification requirement to the Secretary of the Office of Policy and Management under Executive Order No. 7S Section 6. Every quasi-municipal corporation which collects any taxes or water, sewer, or electric charges and is located in multiple municipalities shall make its own determination as to which program or programs it shall elect, which may be either uniform for the whole quasi-municipality or be the same as those chosen by the respective forum municipalities, and shall provide the notice to the Secretary of the Office of Policy and Management as required for municipalities under Executive Order No. 7S Section 6. The provisions of Executive Order No. 7S, Section 6 regarding tax deferral and interest-rate reduction programs to offer support to eligible taxpayers, businesses, nonprofits and residents who have been economically affected by the COVID-19 Pandemic shall apply to benefit assessments under Connecticut General Statute Section 16a-40g.

b. Clarification of Time Periods. Because interest on past due taxes and water, sewer, or electric charges are calculated by the month, not by the day, and principal is typically due on the first of the month, not the tenth, the ninety (90) day periods referred to in Executive Order No. 7S, Section 6 are amended to three (3) months, and the references to due dates and delinquency dates on or prior to March 10 are amended to April 1.

- 2. No Increased Experience Rating Based on COVID-19 Unemployment Claims.** Section 31-225a(c)(1) of the Connecticut General Statutes is modified to additionally provide, “(L) No base period contributing employer’s account shall be charged with respect to benefits paid to a claimant due to partial or total unemployment that the Commissioner of Labor or his designee determines are attributable to COVID-19, including but not limited to benefits paid to a claimant who, through no fault of his or her own, becomes either partially or fully unemployed during the public health and civil preparedness emergency declared on March 10, 2020, and any period of extension or renewal.” The Commissioner of Labor may issue any implementing orders that he deems necessary to effectuate this order.
- 3. Coil Cleaning Requirements Modified.** Section 30-6-A23(b) of the Regulations of Connecticut State Agencies is modified so that premises that normally are permitted to sell beer or wine for on-premises consumption need not clean beer or wine pipe lines on a weekly basis while the premise is closed pursuant to Executive Order No. 7D, unless growlers for off-premise consumption are sold pursuant to Executive Orders No. 7G or 7T. Any premise not cleaning lines on a weekly basis shall not begin serving draught beer or wine after Executive Order No. 7D is lifted until a coil and line cleaning occurs and is recorded on the premise’s cleaning card.

- 4. Delivery Signature Requirement Suspended.** Sections 30-16(e)(3), 30-18(b), 30-18a(b), 30-19f(c), 30-37q, and 30-93a of the Connecticut General Statutes are modified so that a consumer need not sign upon receipt of alcoholic beverages for delivery or curbside pick-up, provided that the age of the consumer receiving the alcoholic beverages is verified to be age twenty-one or older and the consumer is not intoxicated. The Commissioner of Consumer Protection may issue any implementing orders or guidance that she deems necessary to effectuate the purposes of this order.
- 5. Return of Permit Not Necessary for Temporary Closures Pursuant to Executive Order No. 7D.** Section 30-6-A6 of the Regulations of Connecticut State Agencies is modified to waive the requirement that permittees must notify the Department of Consumer Protection of business closures for sixty days or less if said closure is a result of Executive Order No. 7D. Section 30-6-A6 is further modified to waive the requirement that a permittee return the permit to the Department of Consumer Protection if the business is closed for more than 60 days if said closure is a result of Executive Order No. 7D so long as the business intends to reopen following the termination of Executive Order No. 7D.
- 6. Ninety-day Provisional Permits.** Section 30-35b of the Connecticut General Statutes is modified to authorize the Commissioner of Consumer Protection, or her designee, to review and approve the issuance of provisional permits, the renewal of such permits and any follow-up review, which would otherwise have been reviewed and approved by the Liquor Control Commission. Any such decisions shall be made public by posting them on the Commission's web site and including them on the agenda for the next regularly scheduled meeting of the Liquor Control Commission. The Commissioner of Consumer Protection may issue any implementing orders and guidance that she deems necessary to implement this order.
- 7. Renewal Date of On-Premise Liquor Permits to Be Extended.** Section 30-14(a) of the Connecticut General Statutes and Section 30-6-A3 of the Regulations of Connecticut State Agencies are modified to provide that all on-premise liquor permits in active status when Executive Order No. 7D went into effect on March 16, 2020 shall be extended by four months, including any business whose permit expired between March 16 and the effective date of this Order. The Commissioner of Consumer Protection may issue any implementing orders and guidance that she deems necessary to implement this order.
- 8. Permit Need Not Be Recorded with Town Clerk.** Section 30-53 of the Connecticut General Statutes and Section 30-6-A7 of the Regulations of

Connecticut State Agencies are suspended in all towns where the town clerk's office is closed or so reduced in hours that it makes it unreasonable to have the permit recorded. Permits shall be recorded as soon as the relevant town clerk's office is reopened and staffed for routine business.

Unless otherwise specified herein, this order shall take effect immediately and shall remain in effect for the duration of the public health and civil preparedness emergency, unless earlier modified or terminated by me.

Dated at Hartford, Connecticut, this 9th day of April, 2020.



Ned Lamont
Governor

By His Excellency's Command



Denise W. Merrill
Secretary of the State

