FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

PHONE: 860-442-0553
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AGENDA

REPRESENTATIVE TOWN MEETING, SPECIAL MEETING

<u>ZOOM REMOTE ACCESS ONLY</u>

Monday, April 20, 2020

3:30pm – Waterford Town Hall, BOE Conference Room

Join Zoom Meeting
https://zoom.us/j/569665530?pwd=b1kvTXprcUd3OTNzdHNoWklpSk1jZz09
Meeting ID: 569 665 530
Password: 026535
One tap mobile
+16465588656,,569665530#,,#,026535# US (New York)
Dial by your location
+1 312 626 6799 US (Chicago)
+1 646 558 8656 US (New York)
Meeting ID: 569 665 530
Password: 026535

2020 APR 13 PM 4:09

A. Pledge of Allegiance to the Flag
B. Roll Call
C. To consider and act upon the minutes of the April 6, 2020, Special Meeting.
D. Transaction of Business on the Call:
1. To consider and act on Governor Lamont 's Executive Order 7S, Section 6, to implement a municipal Deferred Program which would defer payments by ninety days for selected municipal tax and utility bills, which become due between March 10, 2020 through July 1, 2020, for all eligible taxpayers pursuant to Office of Personnel Management guidelines, or to provide this relief for all town taxpayers;
2. To consider and act on Governor Lamont's Executive Order 7S, Section 6, to implement a municipal Rate Reduction Program to provide for a three percent per annum interest rate (reduced from eighteen percent per annum), for ninety days, on selected tax and utility bills due between March 10, 2020 through July 1, 2020.
3. To consider and act upon a motion to amend the budget schedule for the FY21 budget review and approval.

E. Adjournment

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MINUTES
REPRESENTATIVE TOWN MEETING
ZOOM Conference – Waterford Town Hall
Special Meeting
April 6, 2020

The April 6, 2020, Moderator Thomas Dembek called the Special Meeting of the Representative Town Meeting to order at 3:01 P.M.

ROLL CALL
PRESENT: Greg Attanasio, Michael Bono, Jennifer Bracciale, April Cairns, Thomas J. Dembek, Susan Driscoll, Steven Elci (3:45 P.M.), Timothy Fioravanti, Miriam Furey-Wagner, Nick Gauthier, Paul Goldstein, Kathleen Kohl, David Lersch, Valerie Metivier, Richard Morgan (4:25 P.M.), Richard Muckle, Liam O'Leary, Theodore Olynciw, Sally Ritchie, Michael Rocchetti (3:45 P.M.), Danielle Steward-Gelinas, Baird Welch-Collins.
ABSENT Timothy Condon, Robert Swansen.
EX-OFFICIO MEMBERS PRESENT: First Selectman Robert Brule.
EX-OFFICIO MEMBERS ABSENT: Selectwoman Jody Nazarchyk; Selectman Elizabeth Sabilia; Chair of the Board of Education Craig Merriman; Chair of the Board of Finance Ronald R. Fedor.
ALSO PRESENT: Town Clerk David L. Campo; Town Attorney Robert Avena.

AGENDA ITEM C – February 3, 2020 Minutes
MOTION by Muckle, seconded by Driscoll, to accept the February 3, 2020, Regular Meeting Minutes with the following correction made by Olynciw, and seconded by Gauthier: Town Attorney Robert Avena was not available for the remainder of the meeting after CALL ITEM 7.
VOTING IN FAVOR: Unanimous.

AGENDA ITEM D - CORRESPONDENCE
None

AGENDA ITEM E - COMMITTEE REPORTS
Representative Driscoll noted that the item, "Review of Fire Services" under Public Protection & Safety be removed. Moderator Dembek noted it and stated it would be removed on future reports.

AGENDA ITEM F - LIAISON REPORTS
Thomas Dembek gave a brief update on the Municipal Complex progress.

AGENDA ITEM G – BUSINESS ON THE CALL

CALL ITEM 1 – First Selectman Update on the Status of the Town
PRESENTATION: First Selectman Robert Brule.

First Selectman gave a detailed status of the Town during the COVID 19 Health Crisis since March 10, 2020.
Lengthy discussion with questions and answers ensued. The full recording of the meeting can be heard at Waterfordct.org

CALL ITEM 2 – Senior Citizens Appointments
MOTION by Driscoll, seconded by Welch-Collins, to appoint Dina Lopes to the Senior Citizens Commission. (04/06/2020 – 04/03/2023)
MOTION by Dembek, seconded by Ritchie , to appoint Judy Crawford to the Senior Citizens Commission. (04/06/2020 – 04/03/2023)
VOTING IN FAVOR BOTH: Unanimous.

CALL ITEM 3 – 13 Parkway Drive
PRESENTATION: Town Attorney Robert Avena.
MOTION by Driscoll, seconded by Attanasio, a recommendation from the Board of Finance, tabled from the February Meeting, for an appropriation in the amount of **$26,000** from **Line Item #205-31520 – Undesignated Fund Balance** based upon its consistency with the Capital Improvement Plan, to purchase real estate located at **13 Parkway Drive** and on recommendation of Town Attorney Rob Avena to postpone until the June Meeting of the RTM.
VOTING IN FAVOR: Unanimous.

CALL ITEM 4 – Tennis Court Surface Repairs
PRESENTATION: Director of Recreation & Parks Brian Flaherty.
MOTION by Muckle, seconded by Welch-Collins, to approve a recommendation from the Board of Finance for the appropriation of funds from the **Undesignated Fund Balance Line Item #205-31520** and the **Capital and Non-Recurring fund to Line Item #20537-57796 – Tennis Court Surface Repairs - $9,000.**
VOTING IN FAVOR: Attanasio, Bono, Bracciale, Cairns, Dembek, Driscoll, Elci, Fioravanti, Furey-Wagner, Gauthier, Goldstein, Kohl, Metivier, O'Leary, Olynciw, Ritchie, Rocchetti, Steward-Gelinas, Welch-Collins.
VOTING AGAINST: Lersch, Muckle.
MOTION PASSED: 19-2

CALL ITEM 5 – Waterford Beach Pavilion Restroom
PRESENTATION: Director of Planning Abby Piersall.
MOTION by Welch-Collins, seconded by Ritchie, to approve a recommendation from the Board of Finance for an appropriation of **Line Item #20537-57782 – Replacement of Causeway Bathroom WBP - $126,300** to **Line Item #20537-57781 Waterford Beach Pavilion Restroom - $92,687.** Making the new total for **Line Item # 20537-57781 Waterford Beach Pavilion Restroom - $218,987.**
MOTION to move the question by Steward-Gelinas, seconded by Muckle.
VOTING IN FAVOR: Unanimous.
VOTING IN FAVOR OF MOTION: Unanimous
MOTION by Muckle, seconded by Bono, on recommendation of the First Selectman to designate the above motion as an emergency appropriation and waive the fifteen-day waiting period in order to keep people working during the COVID 19 crisis.
VOTING IN FAVOR: Unanimous.

CALL ITEM 6 – Ordinance Amendment, Chapter 8.04 – Refuse Collection and Disposal
MOTION by Welch-Collins, seconded by Bono, to approve a recommendation from the Public Works,

Planning & Development Standing committee of the RTM to amend the Waterford Code of Ordinances, Chapter 8.04 – Refuse Collection and Disposal to accommodate a facility change. (See Attachment)
VOTING IN FAVOR: Unanimous.

CALL ITEM 7 – Waterford Town Beach Fees
PRESENTATION: Director of Recreation and Parks Brian Flaherty.
MOTION by Welch-Collins, seconded by Olynciw, to approve a recommendation from the Director of the Parks and Recreation Department, Brian Flaherty, to approve an increase to the Waterford Town Beach parking fees as presented at the February meeting and to review the fees at the February 1, 2021 meeting of the RTM.
MOTION by Driscoll, seconded by Welch Collins, to amend the motion to read as follow: To direct the Parks and Recreation Department to maintain the 2019 beach fee schedule through the 2020 season and utilize departmental savings and/or revenues to provide the necessary funds to cover the applicable sales tax, and to establish a special Ad-Hoc committee to review, evaluate, and recommend a fee pricing schedule at the October 2020 RTM meeting.
MOTION by Bono, seconded by Goldstein, to send the item to a standing committee rather than create an Ad-Hoc Committee.
MOTION by Bono, seconded by Goldstein, to withdraw.
WITHDRAWN
MOTION by Driscoll, seconded by Welch-Collins to amend the amended motion by Driscoll to read as follows: To direct the Parks and Recreation Department to maintain the 2019 beach fee schedule through the 2020 season and utilize departmental savings and/or revenues to provide the necessary funds to cover the applicable sales tax, and to refer the beach fees issue to the RTM's Public Health, Recreation and Environment standing committee to review, evaluate, and recommend a fee pricing schedule at the October 2020 RTM meeting.
MOTION to Muckle, seconded by Welch-Collins, to move the motion as amended.
VOTING IN FAVOR: Attanasio, Bracciale, Dembek, Driscoll, Elci, Fioravanti, Furey-Wagner, Gauthier, Goldstein, Kohl, Lersch, Metivier, Morgan, Muckle, O'Leary, Olynciw, Ritchie, Rocchetti, Steward-Gelinas, Welch-Collins.
VOTING AGAINST: Bono, Cairns
MOTION PASSED: 20-2
VOTING IN FAVOR of the amended motion: Attanasio, Bono, Bracciale, Driscoll, Elci, Fioravanti, Furey-Wagner, Gauthier, Goldstein, Kohl, Lersch, Metivier, Morgan, Muckle, O'Leary, Olynciw, Ritchie, Rocchetti, Steward-Gelinas, Welch-Collins.
VOTING AGAINST: Cairns, Dembek.
MOTION PASSED: 20-2

A brief discussion led by Town Attorney Robert Avena to schedule a special meeting to discuss the budget schedule as well as address Governor Lamont's Executive Order 7S, Section 6. It was agreed to meet again at a special meeting on April 20, 2020 at 3:30 P.M.

MOTION by Cairns, seconded by Muckle, to adjourn at 5:36 P.M.
VOTING IN FAVOR: Unanimous.

Respectfully Submitted,

David L. Campo, CCTC
Town Clerk

Title 8 - HEALTH AND SAFETY

Chapters:

Chapter 8.04 - REFUSE COLLECTION AND DISPOSAL

Sections:

8.04.010 - Declaration of policy.

The accumulation, collection, removal and disposal of refuse must be controlled by this municipality for the protection of the public health, safety and welfare. It is consequently found and declared that:

A. This municipality is authorized by law to regulate the disposition of refuse generated within its boundaries and to collect a charge therefor and to license refuse collectors; and

B. This municipality is authorized by Connecticut General Statutes Annotated Section 22a-220a to designate the area where refuse generated within its boundaries shall be disposed; and

C. This municipality has executed a Municipal Solid Waste Management Services Contract with the Southeastern Connecticut Regional Resources Recovery Authority (SCRRRA), including an Amendment No. 5 to such Municipal Solid Waste Management Services Contract (collectively with such Amendment No. 5, the MSA). The MSA defines the System (the SCRRRA System) to include the solid waste disposal and resource recovery facility located in Lisbon, Connecticut and operated by Wheelabrator Lisbon Inc. or its successors or assigns (the SCRRRA Facility) pursuant to a Solid Waste Disposal Agreement between SCRRRA and Wheelabrator Lisbon Inc. (the Wheelabrator Agreement), and designates the SCRRRA Facility as the "Facility" within the SCRRRA System. Pursuant to the MSA, this municipality has agreed to deliver or cause to be delivered all Solid Waste (as defined in the MSA) generated within the corporate boundaries of this municipality to the SCRRRA System as directed by SCRRRA for ultimate delivery to the SCRRRA Facility for disposal, subject to and in accordance with the Wheelabrator Agreement.

D. This municipality seeks to encourage the recycling of refuse and other methods to reduce the volume of municipal solid waste generated within its boundaries; and

E. The enactment of this chapter is in furtherance of this municipality's solid waste management plan.

(R.T.M. 10-3-88: prior code § 8-1)

8.04.020 - Definitions.

For the purposes of this chapter the words set out in this section shall have the following meanings:

"Bulky wastes" means construction debris, street sweepings and oversized bulky items including, but not limited to, discarded appliances, large parts of automobiles, and oversized tree stumps, logs and branches. "Oversized municipal solid waste" means oversized bulky items including, but not limited to, discarded appliances, large parts of automobiles and furniture.

"Commercial food refuse" means and includes waste from the preparation, cooking and consumption of food, condemned food products and all refuse from the handling, storage, preparation and sale of produce originating primarily in commercial kitchens, stores, restaurants, food markets and factories.

"Director" means the director of public works of this municipality.

"Hazardous wastes" means solid and liquid wastes in the following classifications:

1. Explosives;
2. Pathogenic or pathological wastes;

3. Radioactive wastes;

4. Cleaning fluids, acids, poisons, medicines or other chemical wastes which either create an immediate safety hazard to persons disposing of the waste or which by virtue of their chemistry and/or the method of disposal present a threat to the quality of ground or surface waters;

5. Hospital operating room wastes.

"Municipality" means the town of Waterford.

"Night soil" means any liquid or solid matter which accumulates in any privy, cesspool, septic tank or other sewage disposal system.

"Recyclable materials" means materials which have been so designated by the director, as approved by the board of selectmen; provided, however, the director shall, at a minimum, designate those materials as recyclable that are designated as recyclable under the regulations of the Connecticut Department of Environmental Protection.

"Refuse" means unwanted and discarded solid materials, but does not include:

1. Liquid wastes including, but not limited to, semisolid, liquid materials collected in a municipal sewage system or a septic system;

2. Bulky wastes;

3. Hazardous wastes; or

4. Any other material which may not be lawfully disposed of in a sanitary landfill or a resources recovery facility.

"Refuse collectors" include any person, firm or corporation engaged in the business of collecting and transporting refuse, including recyclable materials, for hire within this municipality.

"Solid waste" means refuse which is not recyclable materials.

(R.T.M. 2-7-00 (part); R.T.M. 10-3-88: prior code § 8-2)

8.04.030 - Regulations.

The board of selectmen is authorized to enact from time to time such regulations as it shall deem in the public interest and as allowed by the Connecticut General Statutes Annotated regarding the separation, recovery, collection, removal, storage, preparation and disposition of refuse, bulky waste, hazardous waste and recyclable materials, including but not limited to any applicable fees and fines. Such regulation shall become effective immediately upon passage, shall be published immediately after passage in a local daily newspaper, and shall be immediately posted in a conspicuous place in the town hall and at disposal sites designated as such by the director that are within the municipality.

(R.T.M. 10-3-88: prior code § 8-3)

8.04.040 - Licenses for refuse collections.

A. License Required. No person may collect or dispose of refuse in this municipality without a license, except that the actual producers of refuse or the owners of premises in this municipality upon which refuse has accumulated may personally collect and dispose of such refuse at such places as the director may designate.

B. Licensing Authority Designated. The director shall be the licensing authority for refuse collectors. The director shall grant a license within a reasonable time following the filing of proper application and payment of the prescribed fee unless he finds one or more of the following conditions to prevail:

1. The applicant has been irresponsible in conduct of refuse collection and hauling operations based upon previous suspensions and/or revocations of licenses or based upon violation of any regulations enacted by the board of selectmen;

2. The applicant lacks suitable equipment with which to collect refuse in a safe and nuisance-free manner and in compliance with this chapter;

3. The applicant lacks adequate liability insurance.

C. Revocation or Suspension of License. A license to engage in refuse collection and to use the waste disposal or processing facilities provided by this municipality is a privilege, not a right. In the event the holder of a license issued under the provisions of this chapter fails to comply with the provisions of such license the director shall have authority to revoke or suspend such license in addition to any other penalty (impossible) imposed by law.

D. Director Responsible. The director shall administer the licensing of any refuse collector engaged in the collecting and transporting of refuse in this municipality. The director shall also regulate the refuse collectors' responsibilities and obligations in the collection and disposal of refuse or bulky waste. The director shall regulate refuse collectors in accordance with Section 22a-220a of the Connecticut General Statutes Annotated.

E. All solid waste generated in this municipality shall be delivered or caused to be delivered to the SCRRRA System for so long as the MSA remains in effect, as directed by SCRRRA and for ultimate delivery to the SCRRRA Facility to the extent any such solid waste is not acceptable for disposal at the SCRRRA Facility, such unacceptable solid waste shall be delivered or caused to be delivered to such other facility designated by SCRRRA. After the MSA is no longer in effect, the board of selectmen shall designate the facility for the delivery of solid waste generated in this municipality. All regulations of the board of selectmen and any direction or designation by the board of selectmen about the disposal of solid waste generated in this municipality shall be consistent with this paragraph E of Section 8.04.040.

(R.T.M. 2-7-00 (part); R.T.M. 10-3-88: prior code § 8-4)

8.04.050 - Refuse containers.

The owner of each premises upon which refuse is created or generated shall provide a suitable place upon such premises for sufficient receptacles for receiving and holding such refuse during the intervals between collections. The board of selectmen, in the regulations adopted pursuant to Section 8.04.030 of this chapter, shall determine whether such receptacles are to be provided by the owner or by the municipality and shall determine the standards to which such receptacles shall conform.

(R.T.M. 2-7-00 (part); R.T.M. 10-3-88: prior code § 8-5)

8.04.060 - Storing and disposing of refuse.

A. Public Places. No person shall place any refuse in any street, alley or other public place or upon any private property, whether owned by such person or not, within this municipality except in proper containers or otherwise properly prepared for collection or under express approval granted by the director. No person shall throw or deposit any refuse in any stream or other body of water.

B. Accumulation of Refuse. Any uncontainerized accumulation of refuse on any premises is declared to be a nuisance and is prohibited. Failure to remove any accumulation of refuse within ten days after written notice from the director by registered mail shall be deemed a violation of this chapter.

C. Scattering of Refuse. No person shall cast, place, sweep or deposit anywhere within this municipality any refuse in such a manner that it may be carried or deposited by the elements upon or in any street, sidewalk, alley, sewer, parkway or other public place, or into any occupied premises.

D. Illegal Dumping. No person shall dispose of solid waste in a receptacle rented or owned by another person. No person shall contaminate a receptacle designated for recycling by disposing of solid waste in such receptacle.

(R.T.M. 10-3-88: prior code § 8-6)

8.04.070 - Hazardous wastes.

It is unlawful for any person, firm or corporation to place hazardous wastes or similarly dangerous substances into any refuse container, or to transport any such substance to any place designated for the disposal or delivery of refuse or bulky waste.

(R.T.M. 10-3-88: prior code § 8-7)

8.04.080 - Bulky wastes.

Bulky waste may not be collected or mixed with refuse and shall be delivered or disposed of at such place and time as the director may from time to time designate and any applicable charge shall be paid by the person delivering the waste.

(R.T.M. 10-3-88: prior code § 8-8)

8.04.090 - Source separation and recycling.

A. Separation of Materials for Collection. Recyclable materials shall be separated from solid waste and prepared for collection. Refuse and recyclable material shall be placed at the curb or other designated collection place for collection on the days designated by the director in accordance with the regulation established by the board of selectmen. In no event will the collection of recyclable materials which are bottles, cans, glass or paper be less than twice a month. The director shall determine and provide public notice of the schedule for collecting all other recyclable materials.

B. Separation at Nonresidential Premises and Multifamily and Elderly Housing Developments. The owners or operators of multifamily and elderly housing developments, and commercial, industrial or other nonresidential premises where refuse is created or generated shall provide sufficient areas and receptacles on the premises for convenient separation and storage of refuse and recyclable materials. Recycling receptacles must be clearly labeled as being for recyclables only and must be a type and color as specified in regulations.

(R.T.M. 2-7-00 (part): R.T.M. 10-3-88: prior code § 8-9)

8.04.100 - Sewage disposal facility and well permits.

A. No person shall construct, reconstruct, alter or enlarge any sewage disposal facility within the town without the prior issuance of a permit by the director of health or his agent.

B. No person shall construct a well within the town without the prior issuance of a permit by the director of health or his agent.

C. Reasonable fees for such permits and certificates shall be defined and revised by the board of selectmen.

D. Anyone who violates this section shall be subject to penalties and fines in amounts as allowed in Section 19a-206 of the General Statutes of Connecticut.

(R.T.M. 10-3-94)

8.04.110 - Collection on unaccepted streets.

The board of selectmen shall have the power to take such measures as it shall deem effectual for the removal of refuse and recyclables from multifamily and elderly housing developments. The board of selectmen shall provide that such housing developments be served by municipal collection, upon such conditions as it may require. As a precondition to receiving municipal collection, improvements shall be made to refuse or recyclable areas or receptacles for the storage or collection of solid waste by the owner(s) of the development, to the extent required to conform to the town's collection methods. The design of the collection system shall be approved by the director of public works and shall conform to zoning regulations and permits, and shall be installed by the owner(s) prior to the initiation of municipal collection.

(R.T.M. 2-7-00 (part): R.T.M. 12-5-94 (part): R.T.M. 10-3-88: prior code § 8-11)

8.04.120 - Violation—Penalty.

Any violation of the terms of this chapter shall be deemed an infraction and shall be punishable by a fine of not more than ninety dollars for each offense. The board of selectmen shall establish a schedule of fines for such infractions. Each infraction shall be a separate and distinct offense and, in case of a continuing infraction, each day's continuance thereof shall be deemed a separate and distinct offense. In addition, the town or its agent, reserves the right to refuse to collect garbage, rubbish or other refuse, or to allow disposal in a landfill utilized by the town where the spirit or letter of this chapter or the regulations enacted under these provisions are ignored. The board of selectmen shall have full discretionary authority in deciding all disputed questions arising under the provisions of this chapter or the regulations enacted under these provisions.

(R.T.M. 10-3-88: prior code § 8-12)

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April 20, 2020

Waterford Tax Collector
Recommendation to the Waterford Representative Town Meeting
Regarding Governor Lamont's Executive Order 7S

The Governor has provided two options for municipal tax relief for taxpayers and each municipality must choose their preferred method prior to April 25, 2020. This memo will give overviews of each program and my recommendation for which method I believe the RTM should select. Both of these programs are established for taxes that become due on July 1, 2020.

Deferment Program:

-Would extend the grace period for tax payments from the usual August 3, 2020 (August 1 falls on a Saturday) deadline to October 1, 2020.
-Provides that taxpayers attest to or document significant economic impact due to the Covid 19 emergency.
-Provides that the municipality may extend a waiver to all taxpayers.

Low Interest Rate Program:

-Provides that the interest rate on delinquent taxes shall be 3%, instead of the current 18% rate.
-The lowered tax rate shall be in effect only through the 90 day extension date of October 1, 2020.
-The grace period end-date would remain as August 3, 2020.
-Any taxes that remain delinquent after October 1, 2020, would be subject to the original interest rate of 18% dating back to the original due date of July 1, 2020.

It is my recommendation that the Town of Waterford select the Deferment Program option and extend said deferment to all taxpayers in Waterford. This gives the greatest benefit to the taxpayers of Waterford while creating the least chaos within the system or within the office of the Tax Collector. While separate choices can be made for different forms of taxes, it would also be my suggestion that the same choice be made for sewer payments.

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Neither of these program choices would apply to tax payments that are held by escrow companies. All payments through that method would still be payable in the month of July.

The tax office collected $60.3 million in July 2019. Approximately $10 million (16%) came by payment through escrow companies. Interest collected during the months of August and September 2019 equaled $39,611.26. The equivalent of that interest amount calculated at the 3% rate would equal $6,601.89.

Alan Wilensky, CCMC
Waterford Tax Collector

Governor Lamont's Executive Order (EO) 7S (6) Regarding Unescrowed Tax and Sewer Payments
At a Glance Comparison
EO Section Title: Suspension and Modification of Tax Deadlines and Collection Efforts

Program Name	Deferment Program	Low Interest Rate Program
Purpose	"to offer support to eligible taxpayers, businesses, nonprofits and residents who have been economically affected by the COVID-19 pandemic"	(Same purpose as Deferment Program)
How it relates to Waterford: Mandated to select at least one Program	"there shall be established 2 programs . . . . each municipality, by determination of its legislative body, ...shall participate in one or both Programs and shall notify OPM no later than April 25, 2020 about which Program it's electing to participate in" (emphasis added)	(Same mandate as Deferment Program) Town must select at least one of the programs, can opt for both
Time Period Covered by Program	"March 10, 2020 . . . . through and including July 1, 2020"	Two different time periods, one for bills coming due between March 10 and July 1, 2020 and a separate period for previously delinquent bills
Nature of the Relief Provided	Ninety (90) day deferment "of any tax on real property, personal property or motor vehicles . . . . or sewer . . . . charges" . . . . "from the time it became due and payable" (between March 10 and through July 1, 2020) Note: The Deferment Program does not address or provide any relief to taxes or sewer charges delinquent prior to March 10 (i.e.. No deferment of previously delinquent obligations.)	Two separate provisions based on when the bill came due: 1). Delinquent portions of any tax on real property, personal property or sewer charges coming due between March 10 and July 1, 2020 "shall be subject to interest at the rate of three (3) percent per annum from the time when it became due and payable" (or 0.25% per month) 2). "any portion of the principal of any tax" (real, personal or motor vehicle), "or sewer . . . . charge . . . . that had been delinquent on or prior to March 10, shall be subject to interest at the rate of three (3) percent per annum for ninety days from this order" (that was dated April 1, 2020)

Program Name	Deferment Program	Low Interest Rate Program
What happens after 90 days?	Any tax or charge not paid within ninety (90) days becomes delinquent on the 91st day	"Following the ninety (90) days, the portion that remains delinquent shall be subject to interest and penalties as previously established"
Who is mandated to be eligible and who may become eligible for the program?	1). Mandated as eligible: "municipalities participating in the Deferment Program <u>shall</u> offer to eligible taxpayers, *businesses, nonprofits and residents*" *a 90 day deferment on* any tax or sewer charge from the time it became due or 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" (must allege 20% reduction) 2). Option to expand eligibility: "participating municipalities may, upon approval of its <u>local legislative body</u> . . . . extend eligibility for the Deferment Program to other categories of taxpayers, businesses, nonprofits, and residents" (Emphasis added) 3). If program is only offered to "eligible" taxpayers, application forms must be filed before July 1, 2020. Except for landlords, no forms need be submitted if forbearance expanded to all.	Any taxpayer or sewer customer, subject to requirements imposed on landlords as noted below
Landlord Eligibility	"In order for a landlord, or any taxpayer that rents or leases . . . . 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."
Escrow Payments	"Financial Institutions and mortgage servicers that hold property tax in escrow . . . shall continue to remit property taxes to the municipality, irrespective of the borrower's eligibility for or participation in the Deferment Program or the Low Interest Rate Program."	

Program Name	Deferment Program	Low Interest Rate Program
Liens Remain Valid	"Nothing in this order affects any provision of the Connecticut General Statute relating to continuing, recording and releasing property tax liens and the precedence and enforcement of taxes, rates, charges and assessments shall remain."	

OFFICE OF POLICY AND MANAGEMENT GUIDANCE
Executive Order No. 7S
Explanation of Purpose and Intent

Section 6, Executive Order 7S
Suspension and Modification of Tax Deadlines and Collection Efforts

Property taxation is a state function granted within certain parameters to local municipalities. Due to COVID-19 the state deems it necessary to make some changes to the normal deadlines and procedures. There will be two programs designed to offer support to eligible taxpayers who have been affected by COVID-19. The state has established the "Deferment Program" and the "Low Interest Rate Program."

The EO defines "municipality" as indicated in 7-148. This means only towns, cities and boroughs, and does not include special taxing districts and special services districts. Unless and until the EO is amended these programs and procedures apply only to "municipalities" as defined above, and NOT to special taxing districts.

The legislative body of each municipality must determine if they will offer one plan, or both plans. Municipalities can offer either plan or both but must offer at least one. In municipalities where the legislative body is the town meeting, the board of selectmen decides which program to offer. Towns must notify OPM by April 25 of their choice.

Section a: "Deferment Program"

Think of this program as an extended grace period program. What is "deferred" is not a tax but rather the last day to pay without interest. **The deadline is deferred, not the tax.** Eligible taxpayers ("eligible" will be defined later) are entitled to **defer their payment deadline until 90 days from the tax due date, instead of the usual 30 days.**

This will have different applications depending on when taxes or other charges (municipal sewer, utility, etc.) are 'due' in a given municipality. Any tax that comes due between March 10, 2020 and July 1, 2020, inclusive, can be covered by this plan.

<u>For semiannual and annual towns</u>: the next installment comes due on July 1, 2020. This plan covers installments that come due up through and including July 1, 2020. For the July 1, 2020 installment, instead of the last day to pay being August 3, 2020 (August 1 falls on a Saturday), <u>the last day to pay will instead be October 1, 2020 (90 days from July 1) because the last day to pay is being deferred, or the grace period is being extended</u>.

The plan covers any real estate, motor vehicle or personal property tax, and any municipal water, sewer or electric rate, charge or assessment.

For towns that have taxes or other charges coming due between March 10 and July 1 (quarterly billing towns, and towns that bill other charges between March and July): those bills are covered by this plan. For example, if an installment or bill became due and payable on April 1, 2020, instead of the last day to pay being May 1, 2020, the grace period would be extended for 90 days instead of 30, and the last day to pay would instead be July 1, 2020.

"Eligible" taxpayers, businesses, nonprofits, and residents (that covers everybody) 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 COVID-19." There is separate guidance about eligibility for this program and is detailed on the application forms provided by OPM.

Municipalities may extend eligibility to other categories of taxpayers, businesses, nonprofits and residents, upon approval of the legislative body or by the Board of Selectmen in towns where the town meeting is the legislative body. This means the town is free to 'open up' the extended grace period to others not specifically mentioned in the EO. For example, a municipality could decide to offer the extended grace period to ALL taxpayers, period, without distinction. This is a decision up to the towns. If a municipality decides to "open up" the eligibility, the need for applications may be moot.

This program does not address taxes that are already past due. It is not an amnesty or waiver of interest or other charges on taxes that are already delinquent.

Section b: "Low Interest Rate Program"

This is another option for towns to consider. It can be offered in conjunction with the deferment program, or instead of it. This program does not say a taxpayer can have an extended grace period with no interest at all. Rather, it addresses the rate of interest that is to be charged on a delinquent or past due bill. Interest is normally charged at the rate of 1.5% per month, 18% per year from the due date of the tax, with a portion of a month being considered a full month. However, **this program will allow for a lower rate of interest: .25% per month, or 3% per year, from the due date of the tax, for a period of up to 90 days only.**

This program provides a 'window' of 90 days from the due date where taxpayers would be able to pay at a reduced interest rate. They would not have an extended grace period, but they would be paying significantly less interest if they pay late.

Any tax, or municipal water, sewer, or electricity charge that comes due at any time between March 10, 2020 and July 1, 2020, inclusive, can be covered by this plan (section i).

For semiannual and annual towns: the next installment comes due on July 1, 2020. This plan covers installments that come due up through and including July 1, 2020. For the July 1, 2020 installment, the last day to pay will (still) be August 3, 2020 (August 1 is a Saturday) but if the taxpayer pays on August 4 or later, they will not be paying 1.5% per month interest, but rather only .25% per month interest. On August 4, 2020 the interest charged would not be 3%, but rather .25 x 2 months or .5% This plan would remain in force only for 90 days from the due date of July 1; it would end on October 2, 2020.

The plan covers any real estate, motor vehicle or personal property tax, and any municipal water, sewer or electric rate, charge or assessment.

For towns that have taxes or other charges coming due between March 10 and July 1 (quarterly billing towns, and towns that bill other charges between March and July): those bills are covered by this plan. For example, if an installment or bill became due and payable on April 1, 2020, the last day to pay will (still) be May 1, 2020, but if the taxpayer pays on May 2 or later, they will not be paying 1.5% per month interest but rather only .25 % per month interest. On May 2, the interest charged would not be 3% but rather .25 x 2 months, or .5%. This plan would remain in force only for 90 days from the due date of the tax or charge. Once the 90 days was up, the plan would no longer be in effect.

This program **does not require taxpayers to qualify based upon eligibility criteria** as with the deferment program. However, please refer to eligibility of landlords in Section c, below.

The EO provides that if there is a case where any tax, charge etc. is already subject to an interest rate that is less than 3% per year, then that lower rate will apply instead.

The EO also addresses past due charges that were already delinquent on March 10, 2020 (section ii). If a bill was already delinquent on or before March 10, 2020, it shall be subject to .25% per month, 3% per year interest for a period of 90 days from the EO (until July 1, 2020) only. For the time period from April 1, 2020 (the date of the EO) to July 1, 2020, the delinquent taxpayer pays .25% per month or portion thereof instead of the normal 1.5% per month - but ONLY on those last three months, and only if they are making a payment.

On July 2, 2020, unless this EO is extended or other directives are subsequently given, the 'window' closes, and interest once again goes back to the statutory rate of 1.5% per month from due date. ("Following the 90 days, the portion that remains delinquent shall be subject to interest and penalties as previously established.")

If a taxpayer has made a partial payment between April 1 and July 1, 2020, but has not paid in full, interest goes back to the former rate. If a taxpayer has not made any payment at all during that time, they lose the benefit of the 'window' and all of their interest is calculated at the rate of 1.5% per month from the due date, as if the opportunity for the reduced rate had not ever existed. ("Following the 90 days, the portion that remains delinquent shall be subject to interest and penalties as previously established.")

Section c: Eligibility of Landlords

The EO states that in order to be eligible for the extended grace period/deferral program, a "landlord," or any taxpayer that rents or leases to tenants or lessees, must provide documentation to the municipality that the property being taxed has, or will, suffer a significant income decline, or that commensurate forbearance was offered to the tenants or lessees.

The EO states that in order to be eligible for the lower/reduced interest rate program, the landlord must offer 'commensurate forbearance' to tenants or lessees upon their request.

The application forms provided by OPM have more detail about this section and contains specific sections to be completed by landlords.

Section d: Escrow Payments

This section of the EO states that an individual taxpayer's eligibility for either program is irrelevant if the taxes on the property are paid on their behalf by an escrow agent, financial institution, mortgage service agent or bank. The escrow agents are still expected to remit tax payments on behalf of their customers according to the regular timetable – in other words, by August 3 for semiannual and annual towns. The EO states this is the case 'so long as the borrower remains current on their mortgage or is in a forbearance or deferment program.' The EO does not address what the expectation is if the borrower is NOT current or is NOT in such a program.

Section e: Liens Remain Valid

Nothing in the EO affects ANY PROVISION of the Connecticut General Statutes relating to the continuing, recording and releasing of property tax liens. Tax collectors still rely on the existence of the inchoate lien as of the date of assessment. Intent to lien notices are to be sent. Lien continuing certificates are still to be filed in the land records on the regular timetable. Liens are still to be released according to the regular timetable.

Finally, "...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." Take this to mean 'deferred' as defined in section a. Even if a tax is deferred according to the program (extended grace period granted) the priority/precedence of that property tax remains in effect, is not lessened or reduced by virtue of participation in the extended grace period program, and will be subject to normal collection enforcement procedures once the 'deferment' (extended grace period) has concluded.

Section 11, Executive Order 7S
Suspension of Non-Judicial Tax Sales

Section 11 postpones all pending tax sales and redemption deadlines. Effective on April 1, 2020, any upcoming tax sales are automatically postponed for the duration of the emergency and can be rescheduled by the tax collector no sooner than thirty (30) days after the Governor declares the emergency has ended. Tax sale notices which went out before the EO remain valid. Adjournment notices can go out by first-class mail in the meantime, but the return-receipt notices and newspaper advertising required by General Statutes 12-157(a) should not be resumed until the new auction date is known, and their timing will be calculated from the new date.

Section 11 also extends any six-month redemption deadline pending at the time the EO was signed, which was 9:00 p.m. on April 1, 2020. The length of the extension is equal to the number of days that the emergency is in effect, which will be March 10, 2020 through until whatever date the Governor declares it has ended. The interest rate the purchaser earns during the extended portion of the redemption period is 0.25% per month but remains at 1.5% per month for the regular part of the redemption period. The EO does not reinstate any redemption period which had already expired. This means any tax sale conducted before October 2, 2019 is not affected by EO unless its redemption period was extended by a bankruptcy filing or other law. Deeds and affidavits can still be recorded for tax sales whose redemption deadlines expired before then.

OFFICE OF POLICY AND MANAGEMENT GUIDANCE ON TAX PROGRAMS PURSUANT TO SECTIONS 6 AND 11 of EXECUTIVE ORDER 7S

1. ***What kinds of municipalities do the tax programs apply to?***

Section 6 applies to all towns, cities, boroughs in Connecticut including their water pollution control authorities. These municipalities must adopt either or both programs created in the Order.

Note that a future EO may expand these programs to apply to all municipalities and quasi-municipal corporations, whether created by statute, ordinance, charter, legislative 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. OPM is receiving input on this expansion and will update this guidance if the program is expanded to apply to quasi-municipal corporations.

2. **What kinds of taxes and charges does Section 6 apply to?**

Section 6 applies to unescrowed taxes on real estate, motor vehicles, and personal property as well as unescrowed municipal water, sewer, and electric charges.

Section 6 does not apply to trash and sanitation charges, landlord rental fees, fines, and other kinds of municipal assessments, penalties, and charges regardless of when they come due. It also does not apply to water, sewer, and electrical charges by private providers. All of these taxes and charges must therefore be paid normally.

3. **What is the difference between the two Programs in Section 6?**

Section 6 creates two Programs for relief from certain taxes and charges. Two programs are offered to provide municipalities flexibility, but also to ensure that all taxpayers have some type of tax relief available during the COVID-19 pandemic.

The Deferment Program effectively delays certain pay by dates (the last day to pay) by ninety (90) days for eligible taxpayers who apply and are approved as meeting the guidelines set forth by the Office of Policy and Management. All other taxpayers who do not apply or who are not approved would remain responsible to pay their taxes and charges normally, unless a municipality votes to extend eligibility to such taxpayers. The EO makes clear that a municipality may extend eligibility to other categories of taxpayers, businesses, nonprofits and residents. Therefore it is up to each town whether to use the "Application for Municipal Tax Relief" available on OPM's website, or choose to create a different form reflecting eligibility standards approved by its local legislative body, except that landlords participating in the deferral program must provide documentation to the municipality that the relevant parcel has or will suffer a significant income decline or that commensurate forbearance was offered to their tenants or lessees in either case.

The Low Interest Program would reduce the interest rate for a three-month window to three (3) per cent for all taxpayers owing taxes and charges automatically.

Every town, city, and borough must adopt either Program, or both Programs and notify the Office of Policy and Management by filling out the OPM Certification Form, no later than April 25, 2020.

4. **What are the requirements for landlords?**

Landlords are not eligible for either Program for relief from taxes and charges on their rental or leased properties unless they pass on "commensurate forbearance" to their tenants or lessees.

Commensurate forbearance, for purposes of both programs, means either a) a deferral of 25% of rent (approximating the property tax portion of rent) for the ninety (90) days from the due date; b) a deferral of one month's rent to be paid over the 90 day period; or c) forbearance substantially similar to (a) or (b) as determined by the tax collector.

For the Deferment Program, the landlord must provide documentation that the property will suffer a significant revenue decline related to the COVID-19 emergency, or that commensurate forbearance was offered to tenants or lessees. Landlords are subject to auditing and may be asked by their municipality to provide their tenants' names and contact information, or other information identified by the municipality to confirm eligibility.

For the Low Interest Program, there is no documentation requirement for ease of administration, but landlords are subject to auditing and should not take advantage of this program unless they pass along to the tenants commensurate forbearance, when requested.

5. **When does the taxpayer have to submit their application?**

Deferment Program applications and any required documentation or related information must be submitted to the municipality no later than July 1, 2020 in any manner the municipality specifies, which may be in person, by mail and/or electronically. Each municipality shall utilize the guidance provided by the Office of Policy and Management for determining eligibility.

6. **How is interest calculated under the Programs?**

If a municipality adopts the Deferment Program, the interest will be zero for any tax or charge owed by an approved taxpayer which would otherwise come due between March 10 and July 1, 2020, inclusive so long as it is paid within ninety (90) days of the original due date. The practical effect of this Program is simply to extend the usual interest-free grace period to ninety (90) days. It would be as though the phrases "the first day of the month next succeeding the month in which" and "the same date of the month next succeeding the month corresponding to that of the month on which" in General Statutes 12-146 were both replaced with "the ninetieth day after." For water and sewer charges, it would be as though the words "thirty days" in General Statutes 7-239(b), 7-254(a), and 7-258(a) were replaced with "ninety days."

If a municipality adopts the Low Interest Program, interest is reduced automatically for everyone from 1.5% per month to a maximum of 0.25% per month on taxes and charges which come due between March 10 and July 1, 2020, inclusive. (If any tax or charge would otherwise accrue interest at a rate of less than 3% per annum, the lower rate continues to apply.) This Program also imposes the same cap on any delinquent taxes and charges which came due before March 10, 2020 and remain unpaid, but only to the extent of the interest which accrues on them between April 1, 2020 and July 1, 2020. Interest which had already accrued on delinquencies before April 1, 2020 remains unaffected. For example, if a tax which had previously come due on July 1, 2019 is paid in mid-May 2020, a municipality which adopted this Program would charge nine months of interest at 1.5% each plus two months of interest at 0.25% each. Regardless of whether a tax or charge was due before or after March 10, 2020, any portion not paid by July 1, 2020 accrues interest as it normally would, both within and outside the low-interest period. For example, if a tax due on July 1, 2019 is paid in mid-August 2020, the municipality would charge 14 months of interest at 1.5% each; no portion of the tax would remain entitled to the 0.25% per month interest rate. A tax due on July 1, 2020, however, would remain entitled to the normal one-month grace period which would apply normally (or 30 days for a sewer charge).

7. **Do the programs require refunding payments which the municipality has already received?**

Neither program requires any municipality to refund any payment, regardless of when it was made or how it was affected by either Program. If a payment is made which exceeds the correct amount due as affected by either Program, the normal overpayment procedures in General Statutes 12-129 apply.

8. **How does the suspension of tax sales in Section 11 affect notices of tax sales previously issued for auctions which were to take place after the date of the Order?**

Section 11 does not invalidate any notice issued under General Statutes Section 12-157 before the Order was signed. Although the Order itself postpones all pending tax sale auctions by operation of law, the municipality may issue adjournment notices in accordance with the second sentence of General Statutes Section 12-157(b) which state that the auction will be rescheduled to a date to be determined. In the interim, the other pre-auction notices which would otherwise be required by General Statutes Section 12-157(a) should not be issued. After the Governor declares the COVID-19 emergency to have ended, the tax collector may select a new auction date which is no less than 30 days later and issue any remaining pre-auction notices required by General Statutes Section 12-157(a) as calculated from that new date. If all three pre-auction notices required by General Statutes Section 12-157(a) had already been issued before the Order was signed, notice of the new auction date should be issued in accordance with the second sentence of General Statutes Section 12-157(b).

9. **Which tax sale redemption periods are extended by Section 11?**

Section 11 extends every six-month redemption period under General Statutes Section 12-157(f) which was in effect at the time the Order was signed. It does not reinstate any redemption deadline which had already expired before the Order was issued at 9:00 p.m. on April 1, 2020. This means that no tax sale which occurred before October 2, 2019 is affected by the Order except those for which the redemption deadline had already been extended by 11 U.S.C. Section 108 of the Bankruptcy Code or by another law or court order. For any tax sale procedure for which the redemption period expired before the Order was issued, Section 11 does not prohibit municipalities from depositing excess funds with the Superior Court under General Statutes Section 12-157(i), recording deeds or affidavits as provided in General Statutes Sections 12-157(f) or 12-167(a), or otherwise concluding the procedure as provided by law.

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 7I, 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.

i. 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.

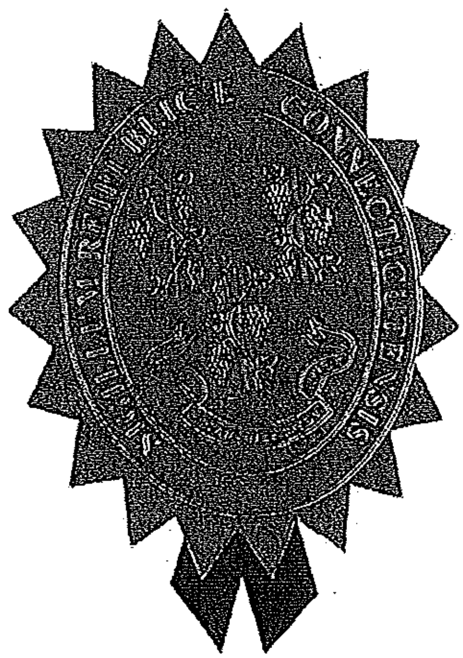
11. **Suspension of Non-Judicial Tax Sales.** Notwithstanding any contrary provision of the Connecticut General Statutes, including but not limited to Section 12-157 or Section 7-258, or any special act, municipal charter or ordinance that conflicts with this order, (1) no municipality nor water pollution 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
Governor



By His Excellency's Command

Denise W. Merrill
Secretary of the State

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REPRESENTATIVE TOWN MEETING BUDGET HEARINGS

FY 2020-21

Town Hall Auditorium

7:00 P.M.

MONDAY MAY 4

Board of Education

TUESDAY MAY 5

Ethics Commission
Conservation of Health
Public Health Nursing
Social Services Grants/Review
Registrar of Voters
Tax Collector
Youth Services Bureau
Board of Assessment Appeals
Assessor
Contingency
Debt Service
Insurance
Town Clerk
Representative Town Meeting

WEDNESDAY MAY 6

Zoning Board of Appeals
Economic Development Commission
Conservation Commission
Planning and Zoning Commission
Flood and Erosion Control Board
Building Department
Building Maintenance
Recreation and Parks Commission
Community Use of Schools
Fire Services
Board of Selectmen
Public Works

THURSDAY MAY 7

Retirement Commission
Waterford Public library
Senior Citizens Commission
Finance Department
Human Resources Department
Board of Finance
Legal Department
Emergency Management
Board of Police Commissioners
Information Technology
Current Year Capital Improvements
Transfers to Capital & Nonrecurring Expenditure Fund

FINAL ACTION