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Update On Connecticut Property Tax Relief Measures Amid COVID-19 Public Health Crisis

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by Michael J. Marafito

As Pullman & Comley's Property Tax and Valuation Department ("PTVD") has previously brought to the attention of Connecticut's taxpayers, on April 1, 2020, Governor Ned Lamont issued Executive Order ("EO") No. 7S establishing two programs designed to offer property tax relief during the current public health crisis. EO No. 7S requires that each municipality adopt either or both programs, outlined below, by April 25, 2020.

1. The "Deferment Program" provides eligible taxpayers a ninety (90) day deferment from the due date to pay municipal taxes on real property, personal property or motor vehicles, or municipal utility rate, charge, or assessment that are due through July 1, 2020.
2. The "Low Interest Rate Program" provides a lower interest rate to three percent (3%) per annum (0.25% monthly) for ninety (90) days on any delinquent portion of the principal of any municipal real property, personal property or motor vehicle taxes, or municipal utility charge or assessment that will become due and payable through July 1, 2020.

In the wake of EO No. 7S, the Connecticut Office of Policy and Management ("OPM") issued guidelines for these programs including who qualifies as an "eligible taxpayer."

OPM also released an application that municipalities can use for the Deferment Program.

Most recently, on April 9, 2020, Governor Lamont issued EO No. 7W to make the following three clarifications/amendments regarding these property tax relief programs:

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- Clarify that the property tax relief programs established under EO No. 7S also apply to all special tax districts, fire districts, special services districts and other quasi-municipal corporations;
- Amend the ninety (90) day period to a three (3) month period under both programs; and
- Amend any reference to municipal tax due dates and delinquency dates beginning March 10, 2020 under both programs to due dates and delinquency dates beginning April 1, 2020.

It is now up to each municipality to adopt one or both of these relief programs. If you are a property owner interested in these programs, you should contact your municipality to determine which program(s) it is offering and what is required.

The members of Pullman & Comley, LLC's PTVD will continue to monitor and report on these important property tax relief programs as they are implemented. In the meantime, please feel free to contact any of the PTVD members (Laura Cardillo, Elliott Pollack, Greg Servodidio or Michael Marafito) with any property tax questions that you may have during these challenging times.

Pullman & Comley attorneys are actively monitoring the legal implications of COVID-19 for businesses, municipalities, educational institutions and individuals. Please visit <https://www.pullcom.com/newsroom-publications-FOCUS-Responding-to-COVID-19> for our latest advisories.

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