

RESOLUTION ESTABLISHING A TAX DEFERMENT PROGRAM
FOR FEDERAL EMPLOYEES AFFECTED BY THE SHUTDOWN

WHEREAS, the current shutdown of the Federal Government has impacted certain Federal Employees (“affected employee”), including those that are taxpayers of the Town; and

WHEREAS, HB 5765, defines "Affected employee" as a federal employee who, during the shutdown, is (A) a resident of this state, and (B) required to work as a federal employee without pay or furloughed as a federal employee without pay;

WHEREAS, on January 22, 2019, the State of Connecticut passed HB 5765 permitting municipalities to defer real estate, motor vehicle, and personal property taxes, and water or sewer rates, charges or assessment, for affected employees of the Federal Government impacted by the shutdown; Now, therefore, be it

RESOLVED, that the Board of Selectmen, pursuant to HB 5765, hereby establish a deferment program to defer the due date of taxes on real property, personal property or motor vehicles, or water or sewer rates, charges or assessments, owed by affected employees as defined by HB 5765; and be it further

RESOLVED, that the Board of Selectmen directs the Tax Collector to administer the deferment program, so that the Town will not charge or collect interest on any tax, rate, charge or assessment or part thereof that is payable by an affected employee and which became due during the period when such individual was an affected employee.

RESOLVED, that those affected employees seeking to participate in the Town’s deferment program shall prove their eligibility by providing the Tax Collector with proof of Federal Employment and sign an affidavit stating that they are (a) a resident of this state, (b) the department of the federal government they are employed by, (c) that they are required to work as a federal employee without pay or furloughed as a federal employee without pay, and (d) they they will no longer be an affected employee when the branch of the Federal Government they are employed by is funded and its employees are called back to work.

RESOLVED, that each tax, rate, charge or assessment deferred under a program established pursuant to this section shall be due and payable without interest or penalty not later than sixty days after the date on which an individual is no longer

an affected employee. Thereafter, any portion of the tax, rate, charge or assessment or installment or portion thereof which remains unpaid and all interest and penalties otherwise provided by law shall apply retroactively to the original due date for the tax, rate, charge or assessment or installment or portion thereof. All provisions of the 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.

RESOLVED, that nothing in this section shall affect interest or penalties on, or lien rights or collection of, any tax, rate, charge or assessment due before December 22, 2018, or after the date on which an individual is no longer an affected employee.