

ACIR

Advisory Commission on Intergovernmental Relations Best Practices Guidelines

Updated 9/25/20, EO 9A and 9C

Assessor

Critical Functions/Responsibilities

Overview

- Record Building Permits. And Conduct Real Estate Field Work. As well as record Certificates of Occupancy and make mapping changes on assessor's maps as they are identified and Maintain Sales books and 911 listings
- Process: new construction prorates, transfers of property ownership, owner/address changes. M-45 forms and submit to OPM monthly, Elderly/Disabled Renter Rebate Applications, Commercial Motor Vehicle Exemption, Manufacturing and Machinery Exemption Applications, Personal Property accounts, Supplemental Motor Vehicle (MVS) information, Process Motor Vehicle Information for all vehicles registered in Town. Goal – have MV list as finalized as possible by mid-January of each year, Increase Notices for any account that has an increase in assessment, Certificates of Correction, Annual Income and Expense Reports, Tax Exempt Returns (Quadrennial or Supplemental, Grand List, Process Board of Assessment Appeals (BAA) Exemption for Farm Buildings and also an Exemption for an Additional \$100,000 for form machinery
- Prepare required reports for State Office of Policy and Management and Annual State owned property report
- Administer: 490 Program and Exemption Programs (Veterans, Blind, Totally Disabled, Dairy Farm, Fireman, Active Duty Serviceman)
- Maintain exemption information for several State and local exemptions (Veterans, Blind, Totally Disabled, Dairy Farm, Fireman, Active Duty Serviceman)

Key Actions by Month:

- **January** - Finalization of the Grand List
- **February** - Elderly/Disabled applications start . Work begins with the Board of Assessment Appeals
- **March** - Process corrections mandated by the Board of Assessment Appeals)
- **April** - State report M-37 due to OPM April 1st, Applications for elderly/disabled Renters commences.
- **May** - State report M-13 due to OPM by May 1st, Elderly homeowner's applications come to a close and Office begins taking renter applications
- **June** - Report to State Forester due, Work on sending the grand list to administrative software company - to produce tax bills, Elderly/Disabled Renters Program Activity (varies)
- **July** - Report to VA due July 1st, State report M-35 due to OPM by July 1st -Most of July is spent dealing with motor vehicle issues generated by the tax bills, Elderly/Disabled Renters Program Activity (varies)
- **August** - State report M-59 due to OPM August 1st, Begin to prepare personal property declarations to be sent out in September, Elderly/Disabled Renters Program Activity (varies)
- **September** - This month marks the filing period for Farm/Forest and Open Space applications, Work on the veteran applications that have been filed - The Assessor conducts inspections of property changes due to building permits issued since the prior 10/1. Notify disabled veterans of the need to annually file their percentage of disability. Review and declare to the State of Connecticut all reduction to the Elderly homeowner program Elderly/Disabled Renters Program Activity (varies)
- **October** - M-35P & M36P reports due to OPM by October 1st, Farm/Forest and Open Space applications continue, Property inspections continue, Elderly/Disabled Renters Program Activity (varies)
- **November** - File 490 classifications with the Town Clerk, Start work on Supplemental Motor Vehicle pricing and continue to process all new applications for PA 490 and other changes to the Grand List, Value personal property for the grand list as filed by the taxpayer's declarations, Elderly/Disabled Renters Program Activity (varies)

- **December** - Apply exemptions as needed and work on pricing of the regular motor vehicle grand list Elderly/ Disabled Renters Program Activity (varies).

Statutory Issues/References

Chapter 96A - Sections 7-100K - 7-100I

- **12-120** - Requires each assessor to submit to OPM a report of the abstract of the grand list, including all corrections made prior to the reporting date of April 1.
- **12-40** - Requires assessors to publish in a newspaper, on or before October 15 annually, a notice requiring all persons liable to pay taxes to bring in written lists of property they own.
- **12-55** - Requires assessor to value all taxable property and file in alphabetical order the abstract of the grand list with the municipal clerk. Also, requires the assessor to mail written notice of increased assessments to the owner, giving both the old and new assessment, but need only reflect the total real property value of a parcel. Each town's grand list must be signed by a certified assessor.
- **12-62** - Requires all towns to conduct and implement revaluation as specified and follow specified procedures regarding reporting and public access.
- **12-109** - Requires each town assessor to list, value and assess annually, all property exempted from taxation except public streets, highways and bridges, and to add such valuation to the grand list in such a manner as to be separate from non-exempt property.
- **12-170f** - Requires assessors to perform specified actions upon receipt of a Renters Rebate Program application.
- **12-110** - Requires board to meet at least once annually March and in September and to post and publish notice of such meetings in a newspaper with general circulation in such town.

Executive Orders

Declaration of Public Health and Civil Preparedness Emergencies, Governor Ned Lamont:

*...since first declaring emergencies in March of this year, we have learned of unanticipated health effects from COVID-19 that are not well understood by the medical community, that no vaccine or effective treatment for COVID-19 has been approved or made available for wide distribution, and that our residents, businesses, and government agencies face new and unanticipated economic, fiscal, and operational challenges as a result of the COVID-19 pandemic, which require the flexibility and responsiveness provided by the emergency powers in Sections 19a-131a and 28-9 of the Connecticut General Statutes in order to protect the public health and promote civil preparedness. As a result, out of an abundance of caution and to eliminate any confusion about the extent of my emergency powers to address the many risks and concerns that will arise in the coming months and did not constitute clear justifications for the original emergencies I declared in March of this year, and pursuant to Sections 19a-131a and 28-9 of the Connecticut General Statutes, **I hereby declare that new states of public health and civil preparedness emergency exist throughout the State... The new states of emergency shall run concurrently with the renewed states of emergency and shall remain in effect until February 9, 2021, unless earlier terminated by me.***

(September 1, 2020)

Executive Order 9A (Executive Order Extensions)

1. **Re-issuance and Extension of COVID-19 Executive Orders to November 9, 2020.**
 - Pursuant to the emergency declarations issued on September 1, 2020, **all executive orders issued pursuant to the public health and civil preparedness emergencies declared** on March 10, 2020 and renewed on September 1, 2020 (COVID-19 Orders) **that are unexpired and currently in effect** as of the date of this order **are hereby reissued.**
 - **All such orders or individual sections of such orders that were:**
 - (a) declared effective for the duration and any renewal of the public health and civil preparedness emergency;
 - (b) scheduled to expire on September 9, 2020, or

(c) scheduled to expire within six months of when they were issued are hereby amended to provide that they **shall expire on November 9, 2020**, unless earlier modified or terminated by me.

- **Any unexpired, reissued COVID-19 Order or individual section of any such order that is scheduled to expire on any other specific date** shall remain in effect until such specific date.

✓ By way of illustration, and for the sake of clarity, Executive Order No. 7000, which provides that it shall remain in place for six months, will now expire on November 9. The specific and contrary deadlines within such order, however, including the October 1, 2020 expiration of the eviction moratorium in Section 3 of that order and the November 12 expiration of the outdoor dining rules provided for in Section 1 of that order, shall remain unchanged and unaffected by this order.

2. **Extension of Agency and Municipality Orders of Concurrent Duration with Public Health and Civil Preparedness Emergencies.** Any unexpired order, rule, regulation, directive or guidance issued by any official, agency, department, municipality, or entity pursuant to an unexpired COVID-19 Order, which by its own terms provides that it shall remain in place for the duration of the public health and civil preparedness emergency **shall remain in effect until November 9, 2020**, unless earlier modified or terminated by the issuing authority or a subsequent executive order.

Executive Order Link 9A - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-9A.pdf>

- 7H-1 - Amended by 7ZZ-10 - Restrictions on workplaces for non-essential business:** The order directs all non-essential businesses and not-for-profit entities in Connecticut to prohibit all in-person functions if they are able to, effective Monday, March 23, 2020 at 8:00 p.m. The governor is encouraging all businesses to employ, to the maximum extent possible, any telecommuting or work-from-home procedures that they can safely implement. The governor's order excludes any essential business or entity providing essential services or functions, such as healthcare, food service, law enforcement, and similar critical services.

Executive Order 7H Link: <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7H.pdf>
- 7I-15 - (Clarified by EO 7CCC) Extension of Municipal Deadlines and Waiver of Penalties Related to Municipal Planning, Assessment and Taxation.** The deadlines for Net Grand Lists, Assessor Reports, Board of Assessment Appeals applications and decisions, Grand List of Taxable and Tax-Exempt Property Sales Data Reports, and State Owned, College and Hospital Claim Payment in Lieu of Taxes (PILOT) reimbursement claims are extended without penalty. Additionally, the related penalty provisions set forth under are suspended. Sections 10-261a(c), 12-63c, 12-110, 12-111, 12-117, and 12-120, and Section 12-2b-11 of the Regulations and Sections 10-261b, 12-19a, and 12-20b, Sec 10-261b, 12-19a, and 12-20b
- 7I-16 - Suspension of In-Person Filing Requirements Related to Municipal Planning, Assessment and Taxation.** The requirement under of the Statutes for a taxpayer to appear in person are suspended to the extent necessary to permit any public agency to meet and take such actions authorized by law without permitting or requiring in-person participation in such meetings or filings, and to hold such meetings or obtain necessary information remotely by conference call, videoconference, electronic communication, or other technology, consistent with requirements set forth in Executive Order 7B. Sections 12-110, 12-111, 12-117 and 12-170aa
- 7I-17 - Suspension of Deadlines and Modification of Public Hearing and Appeals Requirements for Assessment and Taxation.** The appeals deadlines set forth under for the valuation, revaluation, and appeals related to land and buildings for grants and property of private colleges and general hospitals for purposes of state grants in lieu of taxes are suspended. Section 12-19b and 12-20b
- 7I-18 - Extension of New Reporting Requirements on Property.** The reporting requirements requiring additional specific property data for tax exemptions under are suspended. Section 85 of Public Act 20-1, Subsections 60, 70, 72 and 76 of Section 12-81
- 7I-19 - Suspends, modifies, and clarifies certain municipal procedural requirements and time limitations regarding notice, commencement, and holding of public hearings, decisions, and appeals, including land use and other municipal boards.** Specifically, General Statutes Chapters 14, 97a, 98, 103, 124, 126, 246, 368k, 440, 444, 446i, and the repealed Section 14-55, if and to the extent such repealed section is revived by current judicial action, and any related special act(s), and municipal charter, ordinance, resolution, or regulation (all such state and municipal

laws and regulations being, collectively, the "Covered Laws"); any provision of such Covered Laws that establish procedural requirements for municipal decisions and that conflict with this order, is suspended and modified.

- a. Any time deadlines contained in the Covered Laws that may pass or expire during the public health and civil preparedness emergency declared by me on March 10, 2020 ("state of emergency") are extended by an additional 90 days
- c. Any Covered Law requiring a municipality or agency to publish any notice or notices in a newspaper of general or substantial circulation is suspended and modified to allow a single notice to be published electronically on a municipality's or agency's website
- d. Any Covered Law requiring any notice to be filed in the office of any municipal clerk, including any town, city, borough, or district clerk, is suspended and modified to allow said notice to be posted electronically on a municipality's website,
- e. Any Covered Law requiring direct or personal notice by mail from a municipality, agency or applicant to any other person, agency, municipal clerk (including any town, city, borough, or district clerk), municipality, utility company or water company regarding the filing or pendency of any petition, application, or other proposal is suspended and modified to allow said notice requirement to be satisfied by electronic mail notification,
- f. Any Covered Law prescribing the procedure for any petition, including petition of a decision, to an agency or legislative body, is suspended and modified to allow such petition to be signed electronically
- g. Any Covered Law prescribing the procedure for commencement of an appeal of a decision to the Superior Court and associated service of process is suspended and modified to permit any such appeal to be commenced by a proper officer by electronic mail notice
- h. Any Covered Law prescribing the procedure for commencement of an appeal of a decision to the Superior Court and associated service of process is suspended and modified to permit any such appeal to be commenced by a proper officer by electronic mail notice

Executive Order 7I Link: <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7I.pdf>

- 7L-3 - Suspends restrictions on the re-employment of retired municipal employees:** To enable municipalities to meet critical staffing needs caused by COVID-19 with skilled and experienced employees who require little to no additional training, the order modifies state statutes to allow certain retired employees who are in the municipal retirement system to work without any hourly or durational limitation while also continuing to receive retirement allowances. Sec. 7-438(b). Continuation of retirement allowance upon other public employment. Participation in state retirement system. Reemployment by participating municipality.

Executive Order 7L Link: <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7L.pdf>

- 7M-3 - Authorizing state agencies to extend statutory regulatory administrative deadlines by 90 days:** The order allows flexibility in meeting statutory deadlines for filings, decisions, and notice in the many permitting and other applications and administrative hearings under the purview of state agencies, and requires agencies to post any changes on their web sites

Executive Order 7M Link: <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7M.pdf>

- 7S -6 - Relief from certain municipal tax deadlines and collection efforts:** Requires municipalities to enact one or both of two options for providing temporary tax forbearance of property tax collection and reduced interest on delinquent tax payments to property owners under certain conditions, including that landlords agree extend commensurate forbearance to commercial, residential, or institutional tenants for the duration of the deferment. ((NOTE: OPM has Guidance on this EO - Link at the end of this section)
 - a. Deferment Program. During the period of March 10, 2020, 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. ... 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 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.

- 7S-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:** Allows recipients of this benefit to receive the benefit for the coming year without re-certifying their eligibility. - Sections 12-170aa(e) and (f) and Sections 12-129b and 12-129c
- 7S-11 - Suspension of Non-Judicial Tax Sales. - (Amended by 7CC.2 to clarify interest on redemption calculation)** 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. - Sec. 12-157 or Section 7-258, 12-157

Executive Order 7S Link: <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7S.pdf>

- Office Of Policy And Management Guidance Executive Order No. 7S and No. 7W Explanation of Purpose and Intent - <https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/COVID19-IGPP-Documents/OPM-Executive-Order-7S-7W-Guidance.pdf?la=en>
 - ✓ Executive Orders 7S and 7W Tax Deferral/Low Interest Program FAQ - <https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/COVID19-IGPP-Documents/EO-7S-and-7W-FAQ-Document04152020.pdf?la=en>

- ✓ Application For Municipal/Quasi-Municipal Tax Relief Deferral Program Under Executive Order 7S And Executive Order 7W - [Municipal-Covid19-Program-Certification-Fillable.Pdf](#)
- ✓ Governor's Executive Order 7S Section 6 Municipality Program Election - <https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/COVID19-IGPP-Documents/Municipal-COVID19-Program-Certification.pdf?la=en>
- ✓ Application For Municipal/Quasi-Municipal Tax Relief Deferral Program Under Executive Order 7S And Executive Order 7W - <https://Portal.Ct.Gov/-/Media/Opm/Igpp-Data-Grants-Mgmt/Covid19-Igpp-Documents/Municipal-Tax-Relief-Deferral-Form-M-Covid19.Pdf?La=En>
- ✓ Application For Municipal/Quasi-Municipal Tax Relief Deferral Program Under Executive Order 7S And Executive Order 7W - <https://Portal.Ct.Gov/-/Media/Opm/Igpp-Data-Grants-Mgmt/Covid19-Igpp-Documents/Municipal-Tax-Relief-Deferral-Form-M-Covid19-Fillable.Pdf?La=En>

- 7V-1 - Safe workplaces in essential businesses:** Requires the Department of Economic and Community Development to work in consultation with the Department of Public Health on the development of legally binding statewide rules prescribing additional protective measures that every workplace in Connecticut deemed essential – and any other business or nonprofit allowed to remain open – must follow. Such rules will be mandatory throughout the state.

- Immediately upon Governor Lamont's signing of this executive order, the Department of Economic and Community Development published the Safe Workplaces Rules for Essential Employers on its website, outlining guidance for these businesses. These rules go into effect immediately.
- Nothing in such rules or this order shall supersede Executive Order No. 7S, Section 1, or the "Safe Stores" rules
 - ✓ Go to DECD's website for the most recent guidance: <https://portal.ct.gov/DECD/Content/Coronavirus-Business-Recovery/Safe-Workplace-Rules-for-Essential-Employers>

Executive Order 7V Link: <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7V.pdf>

- 7W-1 - Applicability of Executive Order No. 7S, Section 6 and Quasi-Municipal Corporations and Clarification of Time Periods.** **NOTE: OPM has Guidance on this EO - See EO 6 for link)** 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 three months 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.

Executive Order 7W Link: <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7W.pdf>

- 7BB-1 - (Repealed and replaced by EO 7NNN) - Cloth face coverings or higher level of protection required in public wherever close contact is unavoidable** - Each employee shall be required to wear a mask or other cloth material that covers his or her mouth and nose at all times while in the workplace. Towns shall issue such masks or cloth face coverings to their employees. In the event a town is unable to provide masks or cloth face coverings to employees because of shortages or supply chain difficulties, towns must provide the materials and CDC tutorial about how to create a cloth face covering, or compensate employees for the reasonable and necessary costs employees expend on such materials to make their own masks or cloth face coverings.
- Nothing in these rules shall require the use of a mask or cloth face covering by anyone for whom doing so would be contrary to his or her health or safety because of a medical condition.
 - If a person declines to wear a mask or face covering because of a medical condition as described above, such person shall not be required to produce medical documentation verifying the stated condition.

Executive Order 7BB Link: <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7BB.pdf>

- 7CC-2 - Clarification of time periods regarding suspension and modification of non-judicial tax sales pursuant to Executive Order No. 7S, Section 11:** Clarifies the calculation of time frames to redeem certain interests in property after a municipality has sold the property to recoup unpaid taxes. Executive Order No. 7S extended those time frames.

✓ to provide that for any sales held pursuant to 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 which had not yet expired as of April 2, 2020 shall be extended by the number of whole months that is nearest to the duration of the public health and civil preparedness emergency, including any period of renewal of such public health and civil preparedness emergency.
- 7CC-3 - Exclusion of federal stimulus payments in evaluating eligibility for state or local programs financed in whole or in part using state funds:** Modifies state statutes to provide that individual stimulus payments under the federal CARES Act will not be counted as income or resources when determining eligibility for state benefits or services.

Executive Order 7CC Link: <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7CC.pdf>
- 7QQ-6 - Clarification that Commissioner Orders Issued Pursuant to the Governor's Executive Orders Are Not Regulations Subject to the UAPA.** Section 4-166(16) of the Connecticut General Statutes is modified to clarify that the definition of a regulation does not include any amendment or repeal of an existing regulation and any directive, rule, guidance, or order issued by a Commissioner or Department Head pursuant to a Governor's Executive Order during the existing civil preparedness and public health emergency and any renewal or extension thereof. Notwithstanding Sections 4-166 to 189, inclusive, of the Connecticut General Statutes, any Commissioner or Department Head, as permitted or directed by any such Governor's executive order, may modify or suspend any regulatory requirements adopted by the Commissioner or Department Head that they deem necessary to reduce the spread of COVID-19 and to protect the public health. This section applies to all orders that have been issued since the declaration of public health and civil preparedness emergencies on March 10, 2020 and for the duration of the public health and civil preparedness emergency, including any period of renewal of such emergency declaration.

Executive order 7QQ Link - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7QQ.pdf>
- 7ZZ-10 - Extension of Essential Business Rules.** Executive Order No. 7H, Section 1, as amended by Executive Order No. 7PP, is extended for the duration of the public health and civil preparedness emergency, unless earlier modified or terminated.
- 7ZZ-11- Clarification of Executive Order No. 7MM.** Any activity permitted pursuant to the expedited approval process provided in Executive Order No. 7MM shall be permitted to continue operating in accordance with such process for the duration of the public health and civil preparedness emergency declared on March 10, 2020, subject to existing laws, regulations, executive orders, and any orders issued pursuant to an executive order, and therefore shall not be subject to any local restriction on its duration prior to the expiration of such emergency declaration.

Executive order 7QQ Link - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7ZZ.pdf>
- 7CCC-1 - Clarification of Time Periods in Executive Order 7I, Section 15.** The extension granted to a Board of Assessment Appeals in Executive Order 7I, Section 15 is clarified to provide that any such Board may so extend application deadlines only if it has not yet completed its duties pursuant to Sections 12-110, 12-111 and 12-117 of the Connecticut General Statutes and filed its grand list reports pursuant to Section 12-120 of the Connecticut General Statutes with the Office of Policy and Management, which must be completed by July 10, 2020 for any non-motor vehicle appeals on the October 1, 2019 grand list.

Executive Order 7CCC Link - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7CCC.pdf>
- 7NNN - 1 - Executive Order No. 7BB, Section 2, issued on April 17, 2020, is repealed.** Effective immediately, any person in a public place in Connecticut, whether indoors or outdoors, who does not maintain a safe social distance of approximately six feet from every other person shall cover their mouth and nose with a mask or cloth face-covering. In addition, individuals shall use a mask or cloth face covering when using the services of any taxi, car, livery, ride-sharing or similar service, or any means of mass public transit, or while within any semi-enclosed transit stop or waiting area.

- f. Nothing in this order shall require the use of a mask or cloth face covering by anyone for whom doing so would be contrary to his or her health or safety because of a medical condition, a child in a child care setting, or anyone under the age of 2 years. Any person who declines to wear a mask or face covering because of a medical condition shall be exempt from this order and any requirement to wear masks in Sector Rules or other rules issued by the Commissioner of the Department of Economic and Community Development (DECD), but only if such person provides written documentation that the person is qualified for the exemption from a licensed medical provider, the Department of Developmental Services or other state agency that provides or supports services for people with emotional, intellectual or physical disabilities, or a person authorized by any such agency. Such documentation need not name or describe the condition that qualifies the person for the exemption
- g. The Commissioner of DECD shall issue updated versions of Sector Rules, Safe Workplace Rules for Essential Employers, or other rules issued pursuant to previous executive orders, which updated versions shall set forth updated requirements for face coverings within those settings, and which, when complied with, shall constitute compliance with this order.
- h. This order shall supersede and preempt any current or future municipal order whenever such order conflicts with this order.

Executive Order Link 7NNN - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7NNN.pdf>

- ☐ **9C - Resumption of Non-Judicial Tax Sales Pursuant to Executive Order Nos. 7S, Section 11 and 7CC, Section 2.**
- a. Except as provided in Subsection (f) below, **Executive Order No. 7S, Section 11(1) is amended to provide that municipalities, districts and water pollution control authorities may, effective immediately, resume non-judicial tax sales** pursuant to Sections 12-157, 7-254, and 7-258 of the Connecticut General Statutes for which notice of levy had been filed on the land records prior to the date of that order. Any remaining notices thereof required by Section 12-157(a) or (b) shall be issued according to the deadlines provided therein as calculated from the new auction date. All previous notices thereof are hereby validated such that the sale procedures may continue from the point of suspension.
- b. Except as provided in Subsection (f) below, **Executive Order No. 7S, Section 11(1) is further amended to provide that municipalities, districts and water pollution control authorities may, effective immediately, commence new non-judicial tax sales** under Sections 12-157, 7-254, and 7-258 of Connecticut General Statutes.
- c. Notwithstanding any provision of the Connecticut General Statutes and any Special Act, charter, ordinance, or regulation to the contrary, any municipality, district, or water pollution control authority conducting an in-person auction pursuant to this order shall take steps consistent with recommendations by local or state public health officials and **follow applicable guidance from the Centers for Disease Control and Prevention to reduce the transmission of COVID-19, including but not limited to maintaining distance of at least six feet between all people present, requiring masks, limiting exposure to shared surfaces, and conducting auctions outdoors or in well-ventilated venues** large enough to maintain appropriate distances between all people present.
- d. Executive Order No. 7S, Section 11(2) and Executive Order No. 7CC, Section 2 are amended to provide that **any six-month redemption period in Section 12-157 for an auction predating this order which had not yet expired as of April 2, 2020 shall be deemed extended to a total of twelve months from the original auction date.** Redemption interest during the last six months of that period shall be charged at a monthly rate equivalent to three per cent per annum. Within one month of the date of this Order, the municipality, district, or water pollution control authority shall provide notice of such extended redemption period by both first-class mail and certified mail, return receipt requested, to the taxpayer, the successful bidder, and each mortgagee, lienholder and other encumbrancer of record whose interest is choate and will be affected by the sale. Such notice shall be in plain language and include a statement that the redemption period has been modified in accordance with this order.
- e. The **purchaser of any dwelling sold pursuant to this order shall be deemed a "landlord"** for purposes of Executive Order 7X, Section 1, as modified by Executive Orders Nos. 7NN, Section 4, 7DDD, Section 1, and 7000, Section 3, and any other executive order, court order, or statute relating to restrictions on notices to quit and summary process actions.
- f. Executive Order No. 7S, Section 11(1) as modified by Executive Order No. 7CC, Section 2 **shall remain in effect to the extent that no tax sale may be commenced or resumed against a taxpayer whose oldest outstanding delinquency is less than one year old** as of the date of this order.

Executive Order Link 9C - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-9C.pdf>

Agency Guidance

- Department of Administrative Services:**
 - 7M-3 - Additional Guidance - <https://portal.ct.gov/-/media/Coronavirus/20200331-DAS-Memo-regarding-Executive-Order-7M-on-statutory-deadlines-or-limits-related-to-the-build.pdf?la=en>
 - 7M-3 - Additional Guidance - <https://portal.ct.gov/-/media/Coronavirus/20200407-DAS-Implementation-order-for-Executive-Order-7M-temporarily-extending-certain-statutory-dea.pdf?la=en> and <https://portal.ct.gov/-/media/Coronavirus/20200414-DAS-Implementation-order-for-Executive-Order-7M-temporarily-extending-certain-statutory-dea.pdf?la=en>

Continuity Issues

- Staffing** - Staffing levels may be interrupted or diminished as a result of the pandemic. While some work can be accomplished remotely or through the use of staggered shifts - productivity may be an issue. Additionally, in the event that the assessor is incapacitated - does the town have a back-up for this person. In many cases, especially small towns, there is only one part time person performing the assessor function.
- In-Office Operations** - Generally, departments are staffed at pre-COVID levels, town halls are closed to the public and records, for the most part, can be accessed remotely by assessment staff. This situation allows for limited (email and phone) interactions with the public. Staffing capacity could become an issue
- Safety** - Workplace safety is now the “new normal” and will - for the foreseeable future change the workplace. The assessor’s office in terms of proper distancing from fellow workers and the public (once town halls are re-opened) may need reconfiguration to comply and provide proper workforce protection.
- Public Interactions** - The Assessor’s Office in any town is one of the most visited (in-person, electronically and by mail). The challenge in the short and long-term is having in place the capacity to serve the public while protecting office staff.
- Inspections** - Interior and exterior inspections of property are a fundamental element of this office. Currently and perhaps long-term this practice places assessor staff and consultants at risk.
- Records Access** - Most towns have records available online. There are some that are not and yet necessary to be viewed.
- Work Cycle Impacts** - The Assessor’s Office, perhaps more than any other town hall office, is regimented by statute and fiscal year schedules. Any interruption - such as that being caused by the pandemic - has a domino effect on workload and associated outcomes. The multiple Executive Orders that have extended deadlines have assisted in the short-term - but ultimately the work needs to be done. Additionally, the impact of the delays to the Finalization of the Grand List, various mandatory reports and other important data is not yet fully understood.
- Statutory Deadlines/Requirements** (ie. BAA, M13 – Grand List Reporting to OPM and M-35a – Muni Claim for Reimbursement for Elderly Homeowners - Most of the deadlines have been postponed - but they will - sooner than later - need to be completed. This may put stress on workforce capacity as well as local budgets to cover the extra costs.

Suggested Best Practices

- Office Re-Openings**
 - ✓ Read, Adhere and Check for Updates from the Department of Economic and Community Development Sector Re-Opening Guidance - https://business.ct.gov/-/media/DECD/Covid_Business_Recovery/general-reopen-051920.pdf
- General** - Please refer to **ACIR Best practices Guidelines for Town Hall/Facilities Re-Openings**
 - ✓ Departments can remain open during regular business hours for employees ONLY - public should not be allowed in town halls
 - ✓ **Rank and file public employees are a resource** that must be used when discussing, planning or implementing safety protocols and to assist in determining safe practices for public interactions.. To not the people who will be staffing worksites is shortsighted, may compromise their safety and will only lead to future problems.

- ✓ To the extent workstations or equipment must be shared, employees should be provided CDC compliant to disinfect work areas before finishing their shift. During this work, employees must sanitize the work areas upon arrival, throughout the workday, and immediately before departure. The Town should provide alcohol-based wipes for this purpose.
- ✓ A **staggered in-office staffing scheduled** by half-day intervals will best ensure proper social distancing while allowing for optimum work to be preformed
- ✓ Office should be in regular communication with the town's Emergency Management Director working and local health agency
- ✓ Staff should be expected to **work remotely** when not in office - Develop detailed lists of projects that can be accomplished while teleworking. Teleworking can include performing normal job duties and special projects. Towns not familiar with tele-work should have some structure by which to conduct business and ensure that work - including communication - are being done as intended. Confirm that employees have access to either a home computer or VCU laptop and have the appropriate connections to VCU. As possible, arrange for loaner laptops for those without appropriate equipment.
- ✓ Office should be in regular communication with the town's Emergency Management Director working and local health agency

Inspections

- ✓ No interior inspections should occur unless and until state public health (DPH) provides guidance. Provide the option for video or phone interviews ONLY - Otherwise, treat as normal refusal and allow owner to challenge via appeal
- ✓ Most inspections may be completed virtually. Virtual inspections are conducted between a customer and Town/City inspector by using a video call on a smart phone or tablet. All building-related inspections may be considered for virtual inspections, however, based on the size and/or complexity of the project it may not be possible to conduct virtually. Note: Inspection complexity will be determined by the inspector. For inspections deemed too complex for virtual completion, the Town/City may accept, at the town/city's discretion, third-party inspections.
 - ▶ Customers must have a smartphone or tablet connected to WiFi or 4G wireless service.
 - ▶ Google Duo (all devices), FaceTime (Apple OS devices), or Microsoft Teams (all devices) is required to host the video call. Check your mobile device's app store to download. Additional apps may be offered as this program expands.
 - ▶ Third party engineers or third party agencies must obtain approval prior to conducting a virtual inspection. For approval, submit resumes and proof of certification to_____.

Process Property Tax Exemption Programs

- ✓ Same protocols as for Maintaining Property Records for new applications for exemption
- ✓ Current homeowners eligible for elderly/disabled circuit breaker and freeze programs eligible for 2020 without re-application per E.O. 7S

Filing of Reports to State

- ✓ Same protocols as for Maintaining Property Records

Revaluations

- ✓ Per statute, revaluations required for 2020 should already be under contract
- ✓ Revised inspection protocols for reval companies now outlined in Executive Order 7S

Board of Assessment Appeals

- ✓ Hearings should be conducted virtually per E.O. 7Z

Resources

- **Connecticut Association of Assessing Officers** - <https://caao.com>
- **Office of Policy and Management, Intergovernmental Policy and Planning Division (IGPP)** - <https://portal.ct.gov/OPM/IGPP-MAIN/IGPP-Home-Page>

ACIR

Best Practices Guidelines

- **Town of West Hartford Video Inspection Guide:** <https://www.westhartfordct.gov/civicax/filebank/blobdload.aspx?BlobID=41458>
- **City of Tucson - Remote Video Inspection** - <https://www.tucsonaz.gov/pdsd/remote-video-inspection>

The information contained in this document is not intended to provide legal advice and should be used only for guidance regarding various functions performed by municipalities. Individual questions regarding the applicability of Executive Orders should be directed to the Office of Policy and Management Intergovernmental Policy and Planning Division (IGPP) or the town's legal representative.

The Advisory Commission on Intergovernmental Relations (ACIR) is a 24-member agency of the State of Connecticut created in 1985 to study system issues between the state and local governments and to recommend solutions as appropriate. The membership is designed to represent the state legislative and executive branches, municipalities and other local interests, and the general public.

The role of ACIR, as contained in Section 2-79a of the Connecticut General Statutes, is to: (1) serve as a forum for consultation between state and local officials; (2) conduct research on intergovernmental issues; (3) encourage and coordinate studies of intergovernmental issues by universities and others; and (4) initiate policy development and make recommendations to all levels of government.

For Further Information, Please Contact:

Bruce Wittchen: phone (860) 418-6323 e-mail bruce.wittchen@ct.gov