

# Tax Collector - updated 8/17/20 - Added Executive Order 7NNN

## General Functions

- Administers the preparation, receiving, collection policies and procedures, delinquencies, reconciling and depositing tax collections and charges;
- Collection Enforcement: Statements of Back Taxes, Withholding and / or Revocation of licenses and permits, Demands, Alias Tax Warrants, Use of collection agency, etc., Tax Sales, Tax Lien Assignments and Foreclosures of tax liens
- Assists taxpayers with tax questions as well as for attorneys title searchers, and banks
- Processes deposits, prepares patch reports and turnover reports for the Town Treasurer;
- Processes refunds when necessary;
- Participates in short-term and long-range financial planning for town.
- Performs trial balances monthly;
- Reconciles Rate Book monthly and with Assessor's Abstract annually.
- Organizes and initiates the preparation and processing of the annual property tax bills;
- Updates property ownership records whenever a property is sold or transferred;
- Verifies amounts due and other tax information for attorneys, realtors and lending institutions;
- Reviews delinquent billings, arranges and approves payment plans for delinquent taxpayers, initiates enforcement procedures against delinquent taxpayers and consults with the Town Attorney when necessary;
- Prepares and files certificates of liens with the Town Clerk on an annual basis;
- Prepares and files releases of liens on a quarterly basis;
- Prepares and files statutorily required reports with the State of Connecticut Office of Policy and Management.
- Reports all delinquent Motor Vehicles to the Connecticut Department of Motor Vehicles on a quarterly basis, reports paid accounts on a monthly basis;
- Files the required documents to bankruptcy courts upon request;
- Identifies abatement accounts
- Prepares statistical and narrative reports, as needed;

## Statutory References

- **Chapter 204 - Local Levy And Collection Of Taxes**
- **Sec. 12-171, Sec. 12-173. Sec. 12-175. - Tax liens**
- **12-186 - Requires the tax collector to give notice of the pendency of the petition for foreclosure** by publication of the petition in a newspaper of general circulation, to notify the property owners by registered mail postage prepaid, and to file on the land records in the town.
- **12-170w Application for real property tax relief to certain elderly homeowners.** - Requires a municipal tax collector to review an application and make notifications as specified.
- **12-170aa Tax Relief For Certain Elderly Or Totally Disabled Homeowners.** - Requires a municipal tax collector to make notifications.
- **12-495 Payment Of Tax. Endorsement.** - Requires that the real estate conveyance tax be paid to the town clerk in the town in which the property is located, and that the clerk endorse the deed with the amount of conveyance tax received.
- **12-504f Classification of Land Classified as Farm, Forest, Open Space or Maritime Heritage Personal to Owner. Certificate of Classification.** - Requires that the assessor file a certificate with the town clerk as specified, the town clerk to notify the tax assessor of the sale of such land and the tax assessor to notify the new owner of such tax benefits.
- **12-495 Payment Of Tax. Endorsement.** - Requires that the real estate conveyance tax be paid to the town clerk in the town in which the property is located, and that the clerk endorse the deed with the amount of conveyance tax received.
- **14-33a - Requires the tax collector of any municipality to immediately notify the commissioner of motor vehicles,** in a manner prescribed by this section, whenever a taxpayer who was previously reported to the commissioner as being delinquent in the paying of his taxes is no longer delinquent.
- **13a-12** - Requires that towns with boroughs within their limits pay boroughs an agreed upon amount for road repairs, and in addition to that payment requires towns to build and maintain all bridges within the borough

# Tax Collector - updated 8/17/20 - Added Executive Order 7NNN

## Executive Orders

**7H-1 -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 - 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 10-26la(c), 12-63c, 12-110, 12-111, 12-117, and 12-120, and Section 12-2b-11 of the Regulations and Sections 10-26lb, 12-19a, and 12-20b, Sec 10-26lb, 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,**

# Tax Collector - updated 8/17/20 - Added Executive Order 7NNN

## Executive Orders

- 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

# Tax Collector - updated 8/17/20 - Added Executive Order 7NNN

**Executive Orders**

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 See - 7JJ-1 for Applicability of Executive Order No. 7S, Section 8:** Allows recipients of this benefit to receive the benefit for the coming year without recertifying 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](#)

# Tax Collector - updated 8/17/20 - Added Executive Order 7NNN

## Executive Orders

- ✓ **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 with 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.

# Tax Collector - updated 8/17/20 - Added Executive Order 7NNN

## Executive Orders

- 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>

**7JJ-1 - Applicability of Executive Order No. 7S, Section 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 in Sections 12-129n and Sections 12-170v and 12-170w of the Connecticut General Statutes for any taxpayers who were granted the benefit for the Grand List year 2017 and who are required to re-certify 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.

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

**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.

<h1 style="margin: 0;">Tax Collector</h1> <span style="font-weight: normal; font-size: 0.9em;">- updated 8/17/20 - Added Executive Order 7NNN</span>	
<p><b>Executive Orders</b></p>	<p>a. 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</p> <p>b. 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.</p> <p>c. This order shall supersede and preempt any current or future municipal order whenever such order conflicts with this order.</p> <p>Executive Order Link 7NNN- <a href="https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7NNN.pdf">https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7NNN.pdf</a></p>
<p><b>Continuity Issues</b></p>	<ul style="list-style-type: none"> <li>• Executive Orders 7I, 7S, &amp;W and 7CC provide tax payers extensions or delays for multiple tax obligations and filings with municipalities and their respective tax collectors. They do not diminish the total work, any new complexities resulting from these orders or the soon to be new fiscal year.</li> <li>• Despite the EOs for tax payers - many will have difficulty making payments and collections could/will be a significant issue for tax collectors, Normal collection process/policies may need adjustment.</li> <li>• Staffing may be an issue as a result of direct (people getting ill or having to take care of family members who are ill) and/or any increase in workload as a result of office closures. This may be a particular challenge for towns with limited tax collector office staffing prior to the pandemic.</li> </ul>
<p><b>Suggested Best Practice</b></p>	<p><b>Staffing</b></p> <ul style="list-style-type: none"> <li>• Towns may consider either an inter-municipal agreement or mutual aide agreement with a neighboring community to either share staff or “piggyback” various town staffing with a community with more capacity. Before exercising this option, municipalities should consult with their bargaining units to meet any staffing challenges to ensure proper coordination in accordance with the terms of existing bargaining agreements and all applicable laws including but not limited to the Teachers Negotiations Act and the Municipal Employees Relation Act..</li> <li>• Regional councils of government should be assembling rosters of qualified inspectors who can fill in as independent contractors on an as-needed basis to fill vacancies or work loads of member towns.             <ul style="list-style-type: none"> <li>✓ Avoids need for inter-town agreements</li> <li>✓ Independent contractors used to fill temporary need should be allowed through E.O. so as not to conflict with local collective bargaining agreements</li> <li>✓ COGs must engage and involve bargaining unit representatives to be part of any regional staffing.</li> </ul> </li> <li>• Towns with either staffing capacity issues or a temporary interruption in staffing due to COVID-19 could bridge such situations utilizing their regional council of governments (COGs). The nine regional COGs either have the staffing capacity or the ability to “staff up” to preform most town functions. COGs have the statutory authority (8-31b) to provide most any function a town may need. COGs already provide dozens of services otherwise preformed individually by towns on a shared or regional basis.             <ul style="list-style-type: none"> <li>▸ COGs must engage and involve bargaining unit representatives to be part of any regional staffing.</li> </ul> </li> <li>• Utilizing Executive Order 7L-3 municipalities are allowed to re-hire retired municipal employees - allowing communities third experienced staff.</li> </ul>

# Tax Collector - updated 8/17/20 - Added Executive Order 7NNN

## Suggested Best Practice

- A staggered in-office staffing scheduled by half-day intervals will best ensure proper social distancing while allowing for optimum work to be preformed.
- Utilizing Executive Order 7L-3 municipalities are allowed to re-hire retired municipal employees - allowing communities third experienced staff.
  - ▶ Before exercising this option, municipalities should consult with their bargaining units to meet any staffing challenges to ensure proper coordination in accordance with the terms of existing bargaining agreements.

### Safe Workplace Rules for Essential Employers

- ✓ 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>

### In-Office Operations

- ✓ Departments can remain open during regular business hours for employees ONLY - public should not be allowed in town halls
- ✓ 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.
- ✓ 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 telework 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.

## Resources

- **Tax Collectors** - <https://portal.ct.gov/OPM/IGPP-MAIN/Directories/Municipal-Tax-Collectors>
- **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>

## Tax Collector - updated 8/17/20 - Added Executive Order 7NNN

### Resources

- **Connecticut Tax Collectors Association** - <https://www.ct-tax.org>
- **Schedule for Paying Property Taxes - October 24, 2017 | 2017-R-0235** - <https://search.cga.state.ct.us/Highlighter/doc/b9627f8934eba8fe2d166b93bccabc11.pdf#page=1>
- **Property Tax Due Dates**, Office of Legislative Research - August 24, 2018 | 2018-R-0217 - <https://search.cga.state.ct.us/Highlighter/doc/1bdca9c0dca3ffd448cf419d208c635a.pdf#page=1>
- **OLR Backgrounder: The Municipal Fiscal Calendar, Office of Legislative Research** - <https://search.cga.state.ct.us/r/olrbasic/dtsearch.asp?cmd=getdoc&DocId=6434&Index=1%3a%5czindex%5c1996&HitCount=2&hits=994+b89+&hc=4666&req=Tax+and+Collector&Item=32>

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.

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