

Updated 2-5-21 - Executive Order 10

### Tax Collector

- 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, and;
- Prepares statistical and narrative reports, as needed.

### Statutory Issues/References of Note

- 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

## Executive Orders

### Declaration of Public Health and Civil Preparedness Emergencies

January 26, 2021

*On March 10, 2020, in response to the global pandemic of COVID-19 disease associated with a novel coronavirus that was affecting multiple countries and states and had resulted in the spread of infections in Connecticut and surrounding states, as well as resulting shortages of personal protective equipment and other supplies that could jeopardize public safety and civil preparedness, and in order to provide me and other appropriate officials with all authorities necessary to limit the spread of the COVID-19 coronavirus and protect public safety within the State of Connecticut, I declared a public health emergency and civil preparedness emergency throughout the State...On September 1, 2020, in anticipation of the expiration of those states of emergency and in recognition of continued and newly emerging threats to public health and safety and civil preparedness posed by the COVID-19 pandemic, I renewed the March 10, 2020 declarations and declared new public health and civil preparedness emergencies through February 9, 2021*

*Since I declared and renewed those public health and civil preparedness emergencies, and due in no small part to the orders I have issued pursuant to those emergencies, Connecticut has made significant progress in limiting the spread of COVID-19 and mitigating its devastating public health and economic effects. And yet, while it has been more than a month since I have issued a new executive order, those orders currently in effect remain crucial to the state's civil preparedness and ability to protect the public health. COVID-19 remains a global pandemic, capable of spreading quickly within our state. New and unforeseen challenges have arisen since September of last year, when I declared new and renewed emergencies. The current, second wave and the recent mutations of the virus have made clear that many of the existing orders will remain essential beyond February 9. While our vaccination effort currently leads the country in many respects, an effective mass vaccination program requires that I be vested with all of the flexibility and resources that the declared states of emergency provide. As was true in September of last year, the risks to public health and to our state's economy would be heightened substantially if the existing emergencies expired as scheduled on February 9.*

*As a result, and for the same reasons I declared emergencies on March 10 and declared new and renewed emergencies on September 1...I am renewing the existing public health emergency and civil preparedness emergencies throughout the State...I hereby declare that new states of public health and civil preparedness emergency exist throughout the State...These new and renewed states of emergency shall run concurrently and remain in effect until April 20, 2021, unless earlier terminated by me.*

- ❑ **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 10-261a(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

- ☐ **71-16 - 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
- ☐ **71-17 - 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
- ☐ **71-18 - 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
- ☐ **71-19 - 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.
  - 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
  - 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
  - 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,
  - 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,
  - 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
  - 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
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**Executive Order 71 Link:** <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-71.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)
  - **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.
  - **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.
  - **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.
  - **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.
  - **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>

- ☐ **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.
- 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.
  - 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

- 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.
- 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.1 - 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>

- ☐ **9L.1 - Extension of COVID-19 Executive Orders to February 9, 2021.** 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 extended through February 9, 2021, unless earlier modified or terminated by me. Any individual section of any such order that is scheduled to expire

on any other specific date shall remain in effect until such specific date, and any specific effective date or date for action contained in any such individual section shall remain valid. By way of illustration, and for the sake of clarity, Executive Order No. 9E has no specific duration because each individual section has specific dates for expiration or other action. The specific deadlines within such order, including the January 1, 2021 expiration of the eviction moratorium in Section 1 of that order and the February 9, 2021 expiration of the café liquor permits provided for in Section 2 of that order, shall remain unchanged and unaffected by this order.

- **9L.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 February 9, 2021, unless earlier modified or terminated by the issuing authority or a subsequent executive order.

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

- **9R.1 - Suspension and Modification of Tax Deadlines and Collection Efforts for Tax Bills That Become Due and Payable on January 1, 2021.** 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, the two programs established under Executive Order No. 7S, Section 6, which programs offered relief to eligible taxpayers, businesses, nonprofits, and residents who had been economically affected by the COVID-19 pandemic, and which applied to municipal tax payments that were due and payable from April 1, 2020 through July 1, 2020, shall apply to tax deadlines and collection efforts for tax bills that become due and payable on January 1, 2021 according to the provisions contained herein. Such programs shall remain titled 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 on or before December 30, 2020, about which program or programs it is electing to participate in, provided that if a municipality elects to participate in the same program as it previously did pursuant to Executive Order No. 7S, Section 6, no approval by its local legislative body or board of selectmen shall be required. Each municipality shall be deemed to have adopted the same program as previously selected under Executive Order No. 7S, Section 6 unless notification of a different election is provided to the Office of Policy and Management on or before December 30, 2020.
  - a. **Deferment Program.** Municipalities participating in the Deferment Program shall offer to eligible taxpayers, businesses, nonprofits, and residents an extended grace period, through and including April 1, 2021, of any taxes on real property, personal property, motor vehicle, supplemental motor vehicle, or municipal water, sewer and electric rates, charges or assessments for such tax, rate, charge, or assessment. Eligible taxpayers, businesses, nonprofits, and residents are those that attest to, or document, significant economic impact by COVID-19 or that they are providing commensurate relief to those significantly affected by the COVID-19 pandemic. The Guidance published by the Secretary of the Office of Policy and Management on April 17, 2020 and updated on April 24, 2020 shall be updated and republished within five days of the effective date of this order and shall be used by municipalities to determine which taxpayers, businesses, nonprofits, and residents shall be considered eligible for the Deferment Program for tax bills that become due and payable on January 1, 2021. Notwithstanding such Guidance, a participating municipality 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 Connecticut General Statutes, the delinquent portion of the principal of any taxes on real property, personal property, motor vehicles, supplemental motor vehicle, or municipal water, sewer and electric charges or assessments or part thereof due on January 1, 2021 shall be subject to interest at the rate of three (3) per cent per annum from the time when it became due and payable until the same is paid through and including March 31, 2021, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. The portion that remains delinquent as of April 1, 2021 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 be eligible for the Low Interest Rate Program only 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.
- f. **Application to Quasi-Municipal Corporations.** Consistent with Executive Order No. 7W, the provisions in Section 1 of this order shall apply to all taxes and water, sewer, or electric charges for which a municipality, as defined in section 7-148 of the general statutes, collects for all other quasi-municipal corporations, whether created by statute, ordinance, charter, 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 ("quasi-municipal corporations"). Every quasi-municipal corporation that collects any taxes or water, sewer, or electric charges and is located wholly within a municipality shall offer the same program or programs that the municipality offers, must accept the status of the taxpayer as determined by the municipality, and shall not be subject to the notification requirement to the Secretary of the Office of Policy and Management. Every quasi-municipal corporation that collects any taxes or water, sewer, or electric charges and is located in multiple municipalities shall make its own determination as to which program or programs it shall elect, which may be either uniform for the whole quasi-municipality or be the same as those chosen by the respective forum municipalities, and shall provide the notice to the Secretary of the Office of Policy and Management as required for municipalities. The provisions regarding tax deferral and interest-rate reduction programs to offer relief to eligible taxpayers, businesses, nonprofits and residents who have been economically affected by the COVID-19 pandemic shall also apply to benefit assessments under Connecticut General Statute Section 16a-40g.

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

- ☐ **10.2 -Suspension of Reapplication Filing Requirement for the Additional Veterans Tax Relief Program.** The biennial filing requirements imposed by Sections 12-81g, 12-81f, 12-81ii and 12-81jj of the Connecticut General Statutes for taxpayers who were granted tax relief benefits pursuant to those sections for the Grand List year 2019 and who are required to re-certify for the Grand List year 2021, are suspended and such taxpayers shall automatically maintain their benefits for the next biennial cycle ending in Grand List year 2023.
- ☐ **10.3 - Suspension of Reapplication Filing Requirement for the Homeowners' – Elderly/Disabled Circuit Breaker and Freeze Tax Relief Programs.** The biennial filing requirements imposed by Sections 12-170aa(e) and (f), 12-170v, 12-170w, 12-129b, 12-129c and 12-129n of the Connecticut General Statutes, for taxpayers who were granted tax relief benefits for the Grand List year 2018 and who are required to re-certify for the Grand List year 2020, are suspended and such taxpayers shall automatically maintain their benefits for the next biennial cycle ending in Grand List year 2022. The municipal requirement to notify taxpayers concerning re-application requirements by regular mail is waived.

**Executive Order Link 10** - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-10.pdf>

## Agency Guidance

- ☐ **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>

## Continuity Issues

- ❑ **Executive Orders 7I, 7S, &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.
- ❑ **Tax Payments** - many will have difficulty making payments and collections could/will be a significant issue for tax collectors, Normal collection process/policies may need adjustment.
- ❑ **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 tax collector 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, many town halls remain closed to the public. This situation allows for limited (email and phone) interactions with the public.
- ❑ **Safety** - Workplace safety is now the “new normal” and will - for the foreseeable future change the workplace. The tax collector’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 Tax Collector’s Office in any town is one of the most visited. The challenge in the short and long-term is having in place the capacity to serve the public while protecting office staff.
- ❑ **Work Cycle Impacts** - The Tax Collector’s Office has a variety of routine and statutorily required actions. 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.
- ❑ **Statutory Deadlines/Requirements** – Many 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](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

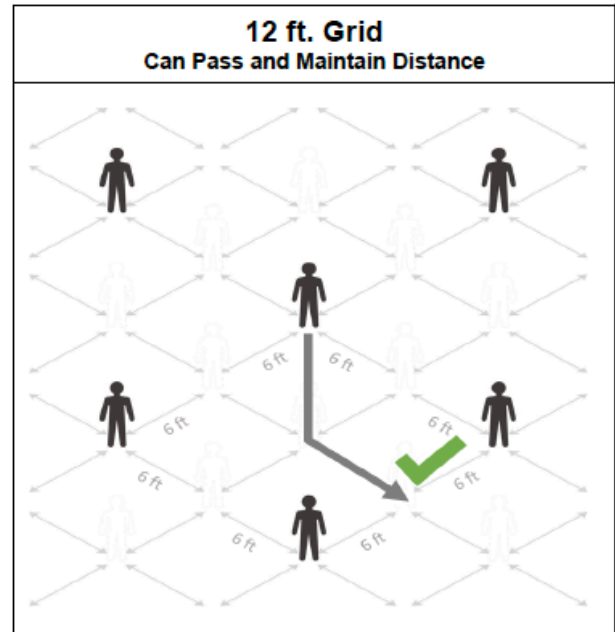
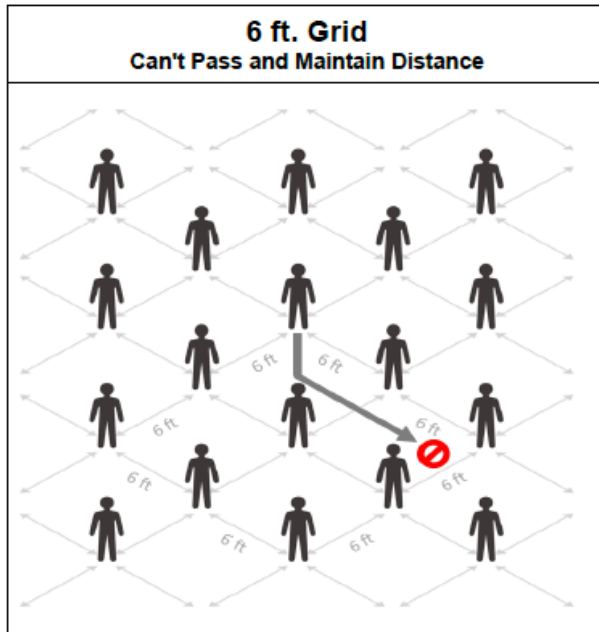
#### □ Staffing

- Towns may consider either an **inter-municipal agreement or mutual aid 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..
- **Regional councils of governments** should be assembling rosters of qualified ACOs who can fill in as independent contractors on an as-needed basis to fill vacancies or work loads of member towns
  - ✓ Avoids need for inter-town agreements
  - ✓ Independent contractor ACOs used to fill temporary need should be allowed through E.O. so as not to conflict with local collective bargaining agreements
- COGs **must engage and involve bargaining unit representatives** to be part of any regional staffing.
- 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.
- Utilizing Executive Order 7L-3 municipalities are allowed to **re-hire retired municipal employees** - allowing communities to hire experienced ACO 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.
- 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.

#### □ Safety

- **Covid-19 Social Distancing Calculator** (From The Colorado Department Of Health)
 

*IMPORTANT NOTICE: This calculator is provided to assist you in planning social distancing for your employees and customers. However, the results given by this calculator do not relieve you of your obligation to follow all applicable Public Health Orders as they apply to your space. The configuration of any given space (aisles, racks, etc.) may result in a lower actual capacity limit. It is up to each business to ensure compliance with all portions of current orders. You may find information about more specific business sector requirements using the links below. In order to maintain at least 6 feet of separation from each other when taking into account the unpredictable dynamics of each person's movement, this calculator uses a 12 foot grid distribution.*



1. **Enter The Total Square Footage Of The Space.** Due to the varying nature of use and shared facilities, each space within a building may need to be analyzed individually. Proprietors of shared spaces should account together for common areas within a larger area, including, but not limited to, entrances/exits and plan in partnership with others, to ensure all social distancing requirements can be met and maintained for staff and the public interacting within the shared space.
2. **Estimate the percent of floor space occupied by items such as furniture, equipment, displays, etc.**
3. **Maximum number of people that the space can accommodate with adequate 6 feet social distancing.** Any codes, regulations, or ordinances requiring a smaller number of people must be followed. Use the links below to find space specifics and other requirements & recommendations per business sector.

Total Square Footage Of The Space	
Estimate the percent of floor space occupied by items such as furniture, equipment, displays, etc.	
Maximum number of people that the space can accommodate with adequate 6 feet social distancing.	

Or use the State of Colorado's online tool (<https://www.calconic.com/calculator-widgets/social-distancing-calculator/5ef21c169444bf0029086759>) that calculates transmission risk using the total square footage of the space and objects in the room to determine how many people can safely be there at one time.

- **CDC Interim Guidance For Employers With Workers At High Risk** (<https://www.cdc.gov/coronavirus/2019-ncov/downloads/php/cdc-activities-initiatives-for-covid-19-response.pdf#Page=57>)

As workplaces consider a gradual scale up of activities towards pre-COVID-19 operating practices, it is particularly important to keep in mind that some workers are at higher risk for severe illness from COVID-19. These workers include individuals over age 65 and those with underlying medical conditions. Such underlying conditions include, but are not limited to, chronic lung disease, moderate to severe asthma, hypertension, severe heart conditions, weakened immunity, severe obesity, diabetes, liver disease, and chronic kidney disease that requires dialysis. Workers at higher risk for severe illness should be encouraged to self-identify, and employers should avoid making unnecessary medical inquiries. Employers should take particular care to reduce workers' risk of exposure to COVID-19, while making sure to be compliant with relevant Americans with Disabilities Act (ADA) and Age Discrimination in Employment Act (ADEA) regulations. First and foremost, this means following

CDC and the Occupational Safety and Health Administration (OSHA) guidance for reducing workplace exposure for all employees. All decisions about following these recommendations should be made in collaboration with local health officials and other state and local authorities who can help assess the current level of mitigation needed based on levels of COVID-19 community transmission and the capacities of the local public health and healthcare systems. In addition, the guidance offered below applies to workplaces generally; specific industries may require more stringent safety precautions. Finally, there may be essential workplaces in which the recommended mitigation strategies are not feasible. CDC is releasing this interim guidance, laid out in a series of three steps, to inform a gradual scale up of operations. The scope and nature of community mitigation suggested decreases from Step 1 to Step 3. Some amount of community mitigation is necessary across all steps until a vaccine or therapeutic drug becomes widely available. Scaling Up Operations:

In all Steps:

- ▶ Establish and maintain communication with local and state authorities to determine current mitigation levels in your community
  - ▶ Protect employees at higher risk for severe illness by supporting and encouraging options to telework
  - ▶ Consider offering workers at higher risk duties that minimize their contact with customers and other employees (eg , restocking shelves rather than working as a cashier), if agreed to by the worker
  - ▶ Encourage any other entities sharing the same work space also follow this guidance
  - ▶ Provide employees from higher transmission areas (earlier Step areas) telework and other options as feasible to eliminate travel to workplaces in lower transmission (later Step) areas and vice versa
  - ✓ Step 1: Scale up only if business can ensure strict social distancing, proper cleaning and disinfecting requirements, and protection of their workers and customers; workers at higher risk for severe illness are recommended to shelter in place
  - ✓ Step 2: Scale up only if business can ensure moderate social distancing, proper cleaning and disinfecting requirements, and protection of their workers and customers; workers at higher risk for severe illness are recommended to shelter in place
  - ✓ Step 3: Scale up only if business can ensure limited social distancing, proper cleaning and disinfecting requirements, and protection of their workers and customers
- **Guidance on Mask Management** (World Health Organization - Advice on the use of masks in the context of COVID-19: Interim Guidance)

For any type of mask, appropriate use and disposal are essential to ensure that they are as effective as possible and to avoid any increase in transmission. WHO offers the following guidance on the correct use of masks, derived from best practices in health care settings:

- ▶ perform hand hygiene before putting on the mask;
  - ▶ place the mask carefully, ensuring it covers the mouth and nose, adjust to the nose bridge, and tie it securely to minimize any gaps between the face and the mask;
  - ▶ avoid touching the mask while wearing it;
  - ▶ remove the mask using the appropriate technique: do not touch the front of the mask but untie it from behind.
  - ▶ after removal or whenever a used mask is inadvertently touched, clean hands with an alcohol-based hand rub, or soap and water if hands are visibly dirty;
  - ▶ replace masks as soon as they become damp with a new clean, dry mask;
  - ▶ do not re-use single-use masks;
  - ▶ discard single-use masks after each use and dispose of them immediately upon removal.
- **Other Safety Measures:**
    - ✓ Maintain minimum six-foot separation between all employees (and customers) in all interactions at all times. When strict physical distancing is not feasible for a specific task, other prevention measures are required, such as use of barriers, minimizing staff or customers in narrow or enclosed areas, and staggering breaks and work shift starts.
    - ✓ Tightly enclosed spaces or small rooms should be occupied by only one individual at a time, unless all occupants are wearing cloth face coverings, masks or respirators. If occupied by more than one person, will keep occupancy under 50% of maximum capacity.
    - ✓ Post social distancing markers using tape or signs that denote 6 ft. of spacing in commonly used and other applicable areas on the site (e.g. clock in/out stations, health screening stations)

- ✓ Limit in-person gatherings as much as possible and use tele- or video-conferencing whenever possible. Essential in-person gatherings (e.g. meetings) should be held in open, well-ventilated spaces with appropriate social distancing among participants.
- ✓ Establish designated areas for pick-ups and deliveries, limiting contact to the extent possible.
- ✓ Provide (at no cost to employees) and require the wearing of personal protective equipment (PPE), such as gloves, goggles, face shields and face masks as appropriate or required for the work activity being performed. Cloth face coverings must be worn by every employee not working alone on the job site unless their exposure dictates a higher level of protection under L&I safety and health rules and guidance.
- ✓ Ensure frequent and adequate hand washing with adequate maintenance of supplies. Use disposable gloves where safe and applicable to prevent virus transmission on tools or other items that are shared
- ✓ Conduct regular cleaning and disinfection at least after every shift, daily, or more frequently as needed, and frequent cleaning and disinfection of shared objects (e.g. tools, machinery) and surfaces, as well as high transit areas, such as restrooms and common areas, must be completed

## 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 Report: The Municipal Fiscal Calendar, Office of Legislative Research** - <https://search.cga.state.ct.us/r/olrbasic/dtsearch.asp?cmd=getdoc&DocId=6434&Index=I%3a%5czindex%5c1996&HitCount=2&hits=994+b89+&hc=4666&req=Tax+and+Collector&Item=32>
- ❑ **OLR Report - COVID-19 Assistance for Homeowners and Landlords** -- <https://www.cga.ct.gov/2020/rpt/pdf/2020-R-0147.pdf?t=1608230145416>
- ❑ **OLR Report - Local Tax Relief in Response to COVID-19: Deferment and Low Interest Rate Programs** - <https://www.cga.ct.gov/2020/rpt/pdf/2020-R-0132.pdf?t=12/17/2020%201:40:15%20PM>

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 25-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:

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