RESOLUTION OF THE REPRESENTATIVE TOWN MEETING OF THE TOWN OF GREENWICH PERTAINING TO PARTICIPATION IN THE DEFERMENT PROGRAM AS AUTHORIZED BY EXECUTIVE ORDERS 2020-7S AND 7W

WHEREAS, on March 10, 2020, the Governor of the State of Connecticut ("Governor") declared a public health emergency and civil preparedness emergency for the State of Connecticut, pursuant to Connecticut General Statutes Sections 19a-131 and 28-9, in response to the global pandemic of coronavirus disease 2019 (COVID-19), a disease that is currently affecting multiple countries and is throughout the United States; and

WHEREAS, on March 13, 2020, the President of the United States (President) declared a national emergency to combat COVID-19 in the United States; and

WHEREAS, on March 16, 2020, the First Selectman of the Town of Greenwich declared a local civil preparedness emergency in the Town of Greenwich in response to the COVID-19 outbreak; and

WHEREAS, in response to the issuance of declarations of a public health emergency and civil preparedness emergency, the Governor has issued a series of Executive Orders setting forth the law governing the conduct of the business of the state and municipal governments during the period of the emergency; and

WHEREAS, on April 1, 2020, the Governor issued Executive Order No. 7S (EO 7S), paragraph 6, which requires a municipality to participate in one or both of two programs, known as the "Deferment Program" and the "Low Interest Rate Program," as such programs are defined in Executive Order No. 7S, to offer support to eligible taxpayers, businesses, nonprofits, and residents who have been economically affected by the COVID-19 pandemic; and

WHEREAS, pursuant to EO 7S, the Deferment Program would offer 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 it became due and payable; and

WHEREAS, pursuant to EO 7S, the Low Interest Rate Program, notwithstanding Section 12-146 of the General Statutes, would reduce the per annum interest charged to taxpayers who are delinquent on any 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 and subject them to an 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; and
**WHEREAS**, on April 9, 2020, the Governor issued Executive Order No. 7W (EO 7W), clarifying the time periods noted in EO 7S by stating that because interest on past due taxes and water, sewer, or electric charges are calculated by the month, not by the day, and principal is typically due on the first of the month, not the tenth, the ninety (90) day periods referred to in EO 7S, Section 6 are amended to three (3) months, and the references to due dates and delinquency dates on or prior to March 10 are amended to April 1.

**WHEREAS**, to become effective, EO 7S, as amended by EO 7W, requires the legislative body of a municipality to adopt the Deferment Program, the Low Interest Rate Program or both;

**WHEREAS**, the legislative body of the Town of Greenwich is the Representative Town Meeting; and

**NOW THEREFORE, BE IT HEREBY RESOLVED** pursuant to paragraph 6 of Executive Order 7S issued on April 1, 2020, as amended by paragraph 1(b) of Executive Order 7W issued on April 9, 2020, the Representative Town Meeting of the Town of Greenwich, as the legislative body of the Town of Greenwich (Town), hereby authorizes the Town to participate in the Deferment Program and authorizes the First Selectman to notify the Secretary of the Office of Policy and Management no later than April 25, 2020 of the Town’s participation in the Deferment Program. Participation in the Deferment Program is subject to the following:

1. Eligible taxpayers, businesses, nonprofits, and residents shall be offered a deferment three (3) months 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 assessments from the time that it became due and payable.

2. Eligible taxpayers, businesses, nonprofits and residents shall be those that attest to or document significant economic impact by COVID-19 and/or those that document they are providing relief to those significantly affected by the COVID-19 pandemic.

3. The Town may, by vote of the Representative Town Meeting, extend eligibility of the Deferment Program to other categories of taxpayers, businesses, nonprofits and residents. The Town could, by vote of the Representative Town Meeting, offer the Deferment Program to all Town taxpayers without distinction.

4. Eligible resident taxpayers shall be those that attest to or document that their household has suffered a reduction in income of at least 20% due to COVID-19 since March 10, 2020 because they have either (1) been furloughed without pay; (2) had their work hours significantly reduced; or (3) have become unemployed. Proof of residency shall be required.

5. Eligible business/non-profit shall be those entities that attest to or document a significant economic impact due to COVID-19 such that revenue is expected to decrease at least 30% in the March to June 2020 period versus the March to June 2019 period
6. Any landlord or taxpayer that rents or leases to any commercial, residential, or institutional tenant or lessee shall be eligible for the Deferment Program if said landlord or taxpayer provides documentation to the Town that the parcel has or will suffer a significant income decline or that commensurate forbearance was offered to its/its tenants or lessees. Commensurate forbearance shall mean either (a) a deferral of 25% of rent (approximating the property tax portion of the rent) for the three (3) months after its due date; (b) a deferral of one month’s rent to be paid over the three (3) month period; or (c) forbearance substantially similar to (a) or (b) as determined by the tax collector. Required documentation shall include, but is not limited to, proof that some tenants or lessees have received forbearance or that the landlord has actively communicated with tenants or lessees to offer forbearance.

7. 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 Town, 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.

8. Nothing in this Resolution 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.