RESOLUTION ESTABLISHING A TAX PAYMENT DEFERMENT PROGRAM FOR CERTAIN INDIVIDUALS AFFECTED BY THE FEDERAL SHUTDOWN

1. Purpose.

The purpose of this resolution is to establish the deferment program for municipal taxes and certain other charges allowed by House Bill No. 5765 (2019 Regular Session), in accordance with the terms and requirements of said Bill, for any qualified federal employee residing in the State of Connecticut who is required to work as a federal employee without pay or furloughed as a federal employee without pay.

2. Deferment and Payment Dates.

(a) The Town shall not charge or collect interest on any real property taxes, personal property taxes, motor vehicle taxes, (hereinafter referred to collectively as "municipal charges") that is payable by an affected employee (as defined herein) or which became due during the period when such individual was an affected employee.

(b) Any such municipal charges which shall have been deferred as provided herein shall be due and payable without penalty or interest not later than sixty (60) days after the date on which an individual is no longer an affected employee. Thereafter, any portion of such municipal charges which remains unpaid, and all interest and penalties otherwise provided by law shall apply retroactively to the original due date for such municipal charges.

(c) All provisions of the general statutes relating to the continuing, recording and releasing of property tax liens and the precedence and enforcement of municipal charges shall remain applicable to any deferred tax, rate, charge or assessment or installment or portion thereof.

3. Eligibility for Deferment and Additional Limitations.

(a) As used herein, the term "affected employee" means any federal employee who, during the federal fiscal year 2019 partial shutdown that began on December 22, 2018, is (i) a resident of the State of Connecticut and (ii) required to work as a federal employee without pay or furloughed as a federal employee without pay.

(b) In order to determine eligibility for the deferment, the affected employee shall provide to the Tax Collector sufficient evidence of his or her status which may include, without limitation, a paystub or bank statement, a federal employee identification card, the federal tax identification number of the employee's employer, and a sworn affidavit from such employee indicating that such employee (i) is currently a federal employee residing in the State of Connecticut, (ii) is required to work as a federal employee without pay or furloughed as a federal employee without pay.

(c) The Tax Collector may require individuals to recertify their eligibility on a periodic basis of not less than thirty (30) days.

(d) The deferment provided under this resolution shall not affect any interest or penalties on, lien rights or collection of, any municipal charges due before December 22, 2018 or after the date on which an individual is no longer an affected employee.