

## TOWN OF MONTVILLE COVID-19 PROPERTY TAX RELIEF PROGRAM

### Description:

As of April 1, 2020 Governor Lamont signed Executive Order 7-S establishing two programs, a Tax Deferment Program or a Low Interest Rate Program, which are meant to offer temporary tax relief to eligible taxpayers financially affected by COVID-19. Under the Executive Order, every Connecticut municipality were required to implement one or both relief programs by April 25, 2020.

### LOW INTEREST RATE PROGRAM

On April 13, 2020 the Town of Montville Town Council resolved to adopt the Municipal Low Interest Rate Program under the Executive Order 7S because there are no eligibility requirements (except for landlords – see below.) For any taxes due beginning April 1, 2020 through and including July 1, 2020, any delinquent portion of the principal of the tax due will be subject to 3% annual interest or .25% per month for (90) ninety days from the date that they became due and payable until the date the taxes are paid.

The lower interest rate also applies to taxes that were delinquent prior to April 1, 2020 for a period of (90) ninety days from April 1, 2020 through and including June 30, 2020. The program does not provide an extended grace period, but taxpayers that make payments on delinquent taxes during the ninety days will be subject to a significantly reduced rate. After June 30, 2020 interest will be restored to the statutory rate 1.5% per month.

### LANDLORD ELIGIBILITY FOR PROPERTY TAX RELIEF PROGRAMS

Taxpayers who rent or lease property to tenants or lessees may prove eligibility for the Low Interest Rate Program by providing documentation that: either the parcel will suffer significant income decline, or, that commensurate forbearance has been offered to their tenants. **(Must complete attached form)**

Commensurate forbearance means (1) a deferral of 25% of rent for ninety (90) days after its due date; (2) a deferral of one month's rent to be paid over the ninety (90) day period; or (3) forbearance substantially similar to (1) or (2) as determined by the tax collector. The landlord must provide documentation or proof that tenants have received forbearance or that the landlord has actively offered forbearance to the tenants or lessees.

### TAX ESCROW PAYMENTS

The Governor's Executive Order 7-S does not affect those tax payments that are paid from escrowed funds by mortgage companies. Mortgage companies are still expected to remit tax payments with a due date of July 1, 2020 by the original last day to pay of August 3, 2020.

**MUST BE FILED ON OR BEFORE JULY 1, 2020****LOW INTEREST RATE PROGRAM CERTIFICATION BY LESSOR CONCERNING  
RELIEF FROM INTEREST CHARGED UNDER EXECUTIVE ORDER 7S**

For the reduction of interest charged against (a) any unpaid real estate, motor vehicle, and personal property taxes and/or municipal electric, water and sewer charges due and payable between and including April 1, 2020 and July 1, 2020, and/or (b) any unpaid real estate, motor vehicle, and personal property taxes and/or municipal electric, water and sewer charges due and payable before April 1, 2020, subject to the terms and conditions of the Governor's Executive Order 7S, Section 6, Executive Order 7W, Section 1 and the Town of Montville resolution.

1. PROPERTY OWNER NAME		LAST	FIRST	MIDDLE INITIAL	DATE OF BIRTH
2. IF YOU ARE NOT THE OWNER, YOUR AUTHORITY TO MAKE THIS STATEMENT ON THE OWNER'S BEHALF (E.G., BUSINESS'S MANAGER, INDIVIDUAL POWER-OF-ATTORNEY, ETC.)					
3. MAILING ADDRESS		NUMBER AND STREET	MUNICIPALITY	STATE	ZIP CODE
4. DAYTIME TELEPHONE WITH AREA CODE			EMAIL ADDRESS		
5. PROPERTY FOR WHICH INTEREST REDUCTION IS APPLICABLE					
ADDRESS(ES) OF REAL ESTATE: _____					
YEAR, MAKE, MODEL OF VEHICLE(S): _____					
TYPE(S) OF PERSONAL PROPERTY: _____					
(Please attach a separate sheet if needed)					

By signing below, I request that the interest charged against unpaid applicable real estate, motor vehicle, and personal property taxes and any municipal electric, water or sewer charges or assessments on the property identified above, which would otherwise be due between and including April 1, 2020 and July 1, 2020, be reduced from the applicable statutory rate to three percent (3%) per annum until three months after the original due date of each without penalty and/or that 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 April 1, be subject to interest at the rate of three (3) per cent per annum for three months from April 1, 2020, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. All subject to Executive Orders 7S, Section 6 and 7W, Section 1, and the applicable Town of Montville resolution electing the Low Interest Rate Program.

**DOCUMENTATION REQUIRED**

I have attached documentation proving that commensurate forbearance was offered to the lessees for payments due during the same period. Acceptable documentation includes, 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 such forbearance.

“Commensurate forbearance,” for purposes of this Low Interest Rate Program, means a) any late penalty will not be collected from a lessee; b) interest charged against any late, partial or nonpayment of rent due shall not exceed an annual rate of 3%; c) any late, partial or nonpayment shall not be a default if not paid within three months of the due date.

**CERTIFICATION:**

(A) I am aware of the interest reduction on the amount and/or basis of the taxes, charges, and assessments that I am requesting and I hereby irrevocably waive all rights to appeal or dispute them on any basis. I understand that the municipality’s lien, priority, and enforcement rights will remain unaffected during and after this period.

(B) I authorize the municipality and its agents to verify the statements above, and any certification information I have provided, from its records and other third parties. I consent to those third parties releasing relevant information to the municipality and its agents for this purpose upon the municipality’s request and that a copy of this application shall be adequate evidence of my consent. I hold the municipality harmless in their collection of this data.

(C) I understand that I must continue to pay all unpaid taxes, charges, and assessments in full (i) within three months after the original due date or (ii) immediately, if the municipality determines that I am not eligible for this program. I understand that if I fail to make payments as noted in this section, or to qualify for this program, interest, fees, and penalties as provided by statute will be applied to all unpaid portions, retroactive to the original due date.

<b>APPLICANT'S ATTESTATION</b>	<b>Under penalties of perjury, I hereby swear or affirm that that I have read and understood all of the statements above, that they are true and accurate, and that I have attached any and all additional information necessary to process my application herein. I attest that this application, and all attachments, are genuine and unaltered.</b>	
<b>SIGNATURE OF APPLICANT</b> X	<b>Date signed (Mo., Day,Yr.)</b> ____/____/____	

**How to file:**

**STOP! DO NOT WRITE BELOW THIS LINE  
FOR TAX COLLECTOR'S USE ONLY**

<b>REDUCED FOR:</b> <input type="checkbox"/> Real Estate Tax <input type="checkbox"/> Motor Vehicle Tax <input type="checkbox"/> Supp. Motor Vehicle Tax <input type="checkbox"/> Personal Property Tax <input type="checkbox"/> Water Charges <input type="checkbox"/> Sewer Usage Charges <input type="checkbox"/> Sewer Assessment Charges <input type="checkbox"/> Electric Charge		
<b>TAX COLLECTOR'S DETERMINATION</b>	__ I am satisfied that the applicant meets all the necessary requirements __ This claim is denied for the following reason(s):	
<b>SIGNATURE OF TAX COLLECTOR OR MEMBER OF TAX COLLECTOR'S STAFF</b> X	<b>Date signed (Mo.,Day,Yr.)</b> _____/_____/2020	

OPM M-COVID19