STATE OF CONNECTICUT

BY HIS EXCELLENCY

NED LAMONT

EXECUTIVE ORDER NO. 9R

PROTECTION OF PUBLIC HEALTH AND SAFETY DURING COVID-19 PANDEMIC – MODIFICATON OF MUNICIPAL TAX PAYMENT PROVISIONS; ASSESSOR CERTIFICATION PROGRAM WAIVER; ALCHOLIC LIQUOR SALE BY CATERERS

WHEREAS, on March 10, 2020, I declared public health and civil preparedness emergencies throughout the State of Connecticut as a result of the coronavirus disease 2019 (COVID-19) outbreak in the United States and Connecticut; and

WHEREAS, on September 1, 2020, I renewed the March 10, 2020 declaration of public health and civil preparedness emergencies and also issued new declarations of public health and civil preparedness emergencies, which new and renewed emergencies shall remain in effect until February 9, 2021, unless earlier terminated; and

WHEREAS, pursuant to such declarations, I have issued eighty-five (85) executive orders to suspend or modify statutes and to take other actions necessary to protect public health and safety and to mitigate the effects of the COVID-19 pandemic (the "COVID-19 Orders"); and

WHEREAS, COVID-19 is a respiratory disease that spreads easily from person to person and may result in serious illness or death; and

WHEREAS, the World Health Organization has declared the COVID-19 outbreak a pandemic; and

WHEREAS, public health experts have determined that it is possible to transmit COVID-19 even before a person shows symptoms and through aerosol transmission; and

WHEREAS, to reduce the spread of COVID-19, the United States Centers for Disease Control and Prevention (CDC) and the Connecticut Department of Public Health (DPH) recommend implementation of community mitigation strategies to slow transmission of COVID-19, including limitation on the size of gatherings, maintaining a safe distance from others, and wearing masks or face coverings; and

WHEREAS, COVID-19 has caused unanticipated health effects that are not well understood by the medical community, and residents, businesses, and government agencies face new and

unanticipated economic, fiscal, and operational challenges as a result of the COVID-19 pandemic; and

WHEREAS, in recent weeks, COVID-19 infection, hospitalization, and death rates have increased in Connecticut, surrounding states, and throughout the country, reinforcing the need for continued protective measures to limit transmission of the coronavirus; and

WHEREAS, Chapter 204 of the Connecticut General Statutes sets forth tax collection deadlines that will be difficult for residential and commercial property owners to meet in light of the significant job and economic losses experienced by Connecticut residents and businesses; and

WHEREAS, municipalities have sought relief on behalf of taxpayers affected by the impacts of business operations being suspended or ceased, layoffs and other complications caused by the COVID-19 pandemic; and

WHEREAS, quasi-municipal entities, including special taxing districts and participants in the Connecticut Green Bank C-Pace program have sought relief on behalf of taxpayers affected by the COVID-19 pandemic; and

WHEREAS, the Certified Connecticut Municipal Assessor Committee is required by regulations issued pursuant to Section 12-40a of the Connecticut General Statutes to convene an annual assessor certification program, and offer certain certification examinations and training events multiple times per year, and

WHEREAS, the large, in-person gatherings required to conduct such certification programs increase the risk of transmission of COVID-19; and

WHEREAS, as a result of distancing and other protection measures enacted to limit the transmission of COVID-19, there is not a market for large in-person catered events, but many virtual events could benefit from the availability of catered food and liquor that attendees could consume at home;

NOW, THEREFORE, I, NED LAMONT, Governor of the State of Connecticut, by virtue of the authority vested in me by the Constitution and the laws of the State of Connecticut, and pursuant to the public health and civil preparedness emergencies declared on March 10, 2020 and renewed on September 1, 2020 and the new public health and civil preparedness emergencies declared on September 1, 2020, do hereby **ORDER AND DIRECT:**

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.

2. **Suspension of Municipal Assessor Certification Program Requirement.** The provisions of Section 12-40a of the Connecticut General Statutes and Sections 12-40a-5 through 12-40a-12 of the Regulations of the Connecticut State Agencies, that require the Certified Connecticut Municipal Assessor Committee offer a certification program annually, and the corresponding requirements for a minimum number of training and examination events each year contained therein, are hereby suspended for the duration of the public health and civil preparedness emergency.

3. **Alcoholic Liquor Sales by Caterers.** Effective immediately, Section 30-37j of the Connecticut General Statutes is modified to authorize the Commissioner of Consumer Protection, through whatever implementing orders she deems necessary, to allow caterer liquor permittees to sell and provide closed or sealed containers of alcoholic beverages, including mixed drinks, to persons or businesses for which they have been hired to provide catered food service for off-premise private gatherings or special events, including events that will be held virtually or remotely. In order to provide alcoholic beverages for off-premise consumption, the caterer liquor permittee must abide by the following conditions:

    a. All alcoholic beverages must accompany an order of food to be prepared by the caterer;
    b. The caterer may allow the person or business who contracted with the caterer to pick-up the alcoholic beverages with the entire food order at the caterer's premise, or the caterer may directly deliver the alcoholic beverages with the entire food order to such person or business;
    c. The caterer may allow individual persons, who are participating in the private gathering or special event for which the caterer was hired to provide food, to pick-up their own personal catered meal and alcoholic beverage at the caterer's premise, but the caterer cannot deliver alcoholic beverages to such persons; and
    d. All alcoholic liquor must be either delivered or picked-up during the same hours package stores are allowed to operate.

This order shall take effect immediately and remain in effect for the duration of the existing renewed and newly declared civil preparedness and public health emergencies, unless earlier modified or terminated by me.

Dated at Hartford, Connecticut, this 16th day of December, 2020.

Ned Lamont
Governor

By His Excellency's Command

Denise W. Merrill
Secretary of the State