Executive Order 7S establishes two programs to offer support to eligible taxpayers, businesses, nonprofits, and residents who have been economically affected by the COVID-19 pandemic. Under the Executive Order, 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 no later than April 25, 2020, about which program or programs it is electing to participate in. Note: This Executive Order is expected to be revised later today to apply to fire, sewer and special taxing districts.

Tax Deferment Program - Authorizes municipalities to provide a 90 day tax deferment to eligible residents, businesses, nonprofits and other eligible taxpayers. This applies to taxes on real property, personal property and motor vehicles, as well as municipal water, sewer and electric rate charges. The deferment runs from the time such tax or charges became due and payable.

Eligibility - To be eligible, taxpayers must attest to or document significant economic impact by COVID-19, and/or document that they are providing relief to those significantly affected by the COVID-19 pandemic. OPM will issue guidance as to which taxpayers, businesses, nonprofits, and residents shall be considered eligible for the Deferment Program, but 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 (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 3% per annum for 90 days from the time when it became due and payable until it 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 3% 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 3% per annum for ninety days from this Order, unless such delinquent portion is subject to interest and penalties at less than 3% per annum. Following the 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
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.

**Suspension of Non-Judicial Tax Sales.** Prohibits any municipality or Water Pollution Control Authority from conducting any tax lien sale under Section 12-157 or Section 7-258, CGS, 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 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 3% per annum.

### Coronavirus Resources

State Portal - [ct.gov/Coronavirus](http://ct.gov/Coronavirus)

Governor's [FAQs](http://ct.gov/FAQs) on State's Action to COVID-19

[Centers for Disease Control and Prevention](https://www.cdc.gov)

[OSHA Guidance](https://www.osha.gov/coronavirus)

[Coronavirus Resources for Businesses](https://coronavirus.ct.gov/for-businesses)