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Cohen and Wolf, P.C.
 cordially invites you to celebrate
 the opening of its new office
 in the former United Illuminating Building
 115 Broad Street, Bridgeport, Connecticut
 Thursday, November 11, 1983 4:30 to 7:30 PM

Connecticut Municipalities and Taxing Districts Offering Tax Relief Programs to Residents Affected by Covid-19

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By David Dobin and Jenna Cutler

Municipalities across Connecticut have adopted tax relief programs in recent weeks as ordered by Connecticut Governor Ned Lamont in early April to alleviate the economic impact of the Covid-19 pandemic. Executive Order 7S required each municipality to provide tax relief in the form of a ninety-day tax deferral, a low-interest program, or both - and make its election by April 25, 2020. Executive Order 7W extended the order to quasi-municipal corporations, including special taxing districts. Those located in multiple cities or towns were required to elect one of those programs (or both).

The Office of Policy and Management's (OPM) Intergovernmental Policy and Planning Division currently provides detailed guidance on municipal tax deferral and low-interest programs, including answers to frequently asked questions, application forms, explanations as to how they work and who is eligible, and a list of which programs are being offered in each municipality. [Click here](#) for a copy of the list as of April 28, 2020.

Under the deferral program, eligible taxpayers may defer payment for ninety days (without interest) on taxes and assessments becoming due between April 1, 2020 and July 1, 2020. Municipalities, however, had the option to make the tax deferral available to all taxpayers or instead make it available to only those who can "attest to" or "document" a loss of income as a result of the Covid-19 pandemic. The OPM's list identifies those municipalities providing relief without eligibility requirements under the column "MUNICIPAL OPTION."

Under the low interest rate program, which does not contain eligibility requirements (except for landlords), interest rates on amounts due for the period of April 1, 2020 through July 1, 2020 are reduced to 0.25% per month, or 3% per year. According to the Office of Policy and Management's explanation, the

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program applies to amounts becoming due before July 1, 2020 and delinquent amounts – but only if the entire delinquency is paid by July 1, 2020.

Under both programs, special rules apply to landlords. In order to benefit from the tax deferral program, landlords are required to provide documentation that the property has, or will, suffer a significant income decline, or that forbearance was also offered to the tenants or lessees. In order to be eligible to participate in the lower interest rate program, landlord must offer “commensurate forbearance” to tenants.

Each municipality has adopted its own tax relief programs, including rules on who is eligible and how to apply. As a result, it is important to check OPM’s guidance and reach out to your local town officials for details, including eligibility requirements and deadlines to apply.

While some towns have posted information about their tax relief programs on their web sites, others have not. To see if your town has posted information about its tax relief programs, click on one of the municipalities listed below to visit its website (last updated April 29, 2020):

[Ansonia](#)

[Deep River](#)

[Killingworth](#)

[Norwich](#)

[Stratford](#)

[Ashford](#)

[Derby](#)

[Lebanon](#)

[Old Lyme](#)

[Suffield](#)

[Avon](#)

[Durham](#)

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Ledyard

Old Saybrook

Thomaston

Barkhamsted

East Granby

Lisbon

Orange

Thompson

Beacon Falls

East Haddam

Litchfield

Oxford

Tolland

Berlin

East Hampton

Lyme

Plainfield

Torrington

Bethany

East Hartford

Madison

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Plainville

Trumbull

Bethel

East Haven

Manchester

Plymouth

Union

Bethlehem

East Lyme

Mansfield

Pomfret

Vernon

Bloomfield

East Windsor

Marlborough

Portland

Voluntown

Bolton

Eastford

Meriden

Preston

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Wallingford

Bozrah

Easton

Middlebury

Prospect

Warren

Branford

Ellington

Middlefield

Putnam

Washington

Bridgeport

Enfield

Middletown

Redding

Waterbury

Bridgewater

Essex

Milford

Ridgefield

Waterford

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Bristol

Fairfield

Monroe

Rocky Hill

Watertown

Brookfield

Farmington

Montville

Roxbury

West Hartford

Brooklyn

Franklin

Morris

Salem

West Haven

Burlington

Glastonbury

Naugatuck

Salisbury

Westbrook

Canaan

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Goshen

New Britain

Scotland

Weston

Canterbury

Granby

New Canaan

Seymour

Westport

Canton

Greenwich

New Fairfield

Sharon

Wethersfield

Chaplin

Griswold

New Hartford

Shelton

Willington

Cheshire

Groton

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New Haven

Sherman

Wilton

Chester

Guilford

New London

Simsbury

Winchester

Clinton

Haddam

New Milford

Somers

Windham

Colchester

Hamden

Newington

South Windsor

Windsor

Colebrook

Hampton

Newtown

Connecticut Municipalities and Taxing Districts Offering Tax Relief Programs to Residents Affected by Covid-19

Southbury

Windsor Locks

Columbia

Hartford

Norfolk

Southington

Wolcott

Cornwall

Hartland

North Branford

Sprague

Woodbridge

Coventry

Harwinton

North Canaan

Stafford

Woodbury

Cromwell

Hebron

North Haven

Stamford

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Woodstock

Danbury

Kent

North Stonington

Sterling

Darien

Killingly

Norwalk

Stonington

Other Covid-19 Client Alerts are available on our firm's website at www.cohenandwolf.com

With additional clarifications and information emerging on a nearly daily basis, it can be difficult to keep track of the many moving pieces that are in play. Please feel free to contact us with any questions.

ATTORNEYS

David E. Dobin

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