

Resolution
Fairfield, Connecticut Representative Town Meeting
January 28, 2019

Establishment of a Tax Deferment Program for Certain Federal Employees

WHEREAS, the State of Connecticut has enacted a statute, Connecticut [HB-5765] Public Act 19-1 (the "Act"), permitting municipalities to elect to allow their residents who are affected by the current federal shutdown to defer payment of their municipal taxes; and

WHEREAS, it is in the interest of the Town of Fairfield to assist those residents who are affected by the shutdown; and

WHEREAS, the Act requires a resolution from a municipality's legislative body to establish a deferment program under the Act; and

WHEREAS, the Representative Town Meeting is Fairfield's legislative body;

NOW, THEREFORE, BE IT RESOLVED, that a deferment program is hereby established as authorized under the Act to defer the due date for any municipal taxes assessed by the Town of Fairfield against any resident of the Town who is an affected employee; and

FURTHER RESOLVED, that as used in this resolution the following terms shall have the meanings ascribed to them below:

A. "Affected employee" shall mean a federal employee who, during the current shutdown of the federal government, is (A) a resident of Fairfield and (B) required to work as a federal employee without pay or furloughed as a federal employee without pay.

B. "Municipal taxes" shall mean taxes on real property, personal property, or motor vehicles, or water or sewer rates, charges or assessments, or any installment or portion thereof which remains unpaid, assessed by the Town of Fairfield.

C. "Shutdown" shall mean the federal fiscal year 2019 partial government shutdown that began on December 22, 2018; and

FURTHER RESOLVED, that the Fairfield Tax Collector shall determine eligibility for inclusion in the program. In determining eligibility of an affected employee, the Fairfield Tax Collector may require applicants to provide the proof listed in subdivision 1 of Section 3 of the Act, and/or such other proof as the Tax Collector may reasonably require. The Fairfield Tax Collector shall require persons in the deferment program to recertify eligibility every thirty (30) days. Failure to recertify within such thirty (30) days may result in a person who was participating in the deferment program to be deemed to be no longer an affected employee; and

FURTHER RESOLVED, that the due date for each municipal tax that is due while a resident is an affected employee shall be postponed. At such time as the resident ceases to be an affected

employee, such resident shall pay all deferred municipal taxes, without interest or penalty, within 60 days after ceasing to be an affected employee. If such resident does not pay the municipal taxes within such 60-day period, all interest and penalties otherwise provided by law shall apply retroactively to the original due date applicable to such municipal tax; and

FURTHER RESOLVED, that all provisions of the 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; and

FURTHER RESOLVED, that nothing in this resolution shall affect interest or penalties on, or lien rights or collection of, any tax, rate, charge or assessment due before December 22, 2018, or after the date on which the individual is no longer an affected employee; and

FURTHER RESOLVED, that this program shall take effect from passage.