

Board of Selectmen
Special Meeting Agenda

Thursday, April 16, 2020 at 7:30pm

Due to the Covid-19 virus, the meeting will be held via internet or phone

Internet: <https://us02web.zoom.us/j/85162047676> Phone: 646-558-8656

- 1- Call to order
- 2- Pledge of Allegiance
- 3- Discussion/decision to adopt a resolution pursuant to Governor Lamont's Executive Orders 2020 7S and 7W
- 4- Discussion/decision to modify the 2020 budget adoption schedule so that the public hearing will take place on Saturday, May 2, 2020 instead of Saturday, April 25, 2020
- 5- Discussion about the 2020 Memorial Day Parade
- 6- Discussion/decision to approve the unapproved Board of Selectmen minutes of April 2, 2020
- 7- First Selectman's Update on Covid-19
- 8- First Selectman's Update on the Connecticut Department of Transportation's proposal to install new Rectangular Rapid Flashing Beacons on Weston Road
- 9- Adjourn

Item 3

**RESOLUTION RE: TAX DEFERMENT PROGRAM PURSUANT
TO GOVERNOR LAMONT'S EXECUTIVE ORDERS 2020-7S AND 7W**

WHEREAS, on March 10, 2020, the Governor of the State of Connecticut ("Governor") declared public health and civil preparedness emergencies for the State of Connecticut, pursuant to Connecticut General Statutes Sections 19a-131 and 28-9, in response to the global pandemic of COVID-19 disease associated with a novel coronavirus that is currently affecting multiple countries and states;

WHEREAS, on March 13, 2020, the President of the United States declared a national emergency to combat the coronavirus that is currently infecting the population of the United States;

WHEREAS, the effects of the transmission of COVID-19 has resulted in the spread of infections in Connecticut and throughout the country, as well as shortages of personal protective equipment and other supplies that could jeopardize public safety and civil preparedness;

WHEREAS, in furtherance of the declarations of public health and civil preparedness emergencies, the Governor has issued a series of Executive Orders setting forth the law governing the conduct of state and municipal government during the period of the emergencies;

WHEREAS, on April 1, 2020, the Governor issued Executive Order No. 7S, which requires that each municipality, by a vote of its legislative body or Board of Selectmen if its legislative body is a Town Meeting, participate in a tax deferment or low interest rate program;

WHEREAS, on April 9, 2020, the Governor issued Executive Order 7W, which modified certain dates and timeframes applicable to the tax relief programs under Executive Order 7S; and

WHEREAS, participation in a [deferment program] [low interest rate program] is in the best interest of the Town of Weston.

NOW, THEREFORE, BE IT RESOLVED by the Board of Selectmen of the Town of Weston as follows:

1) For any taxes on real property, personal property or motor vehicles, or any sewer charges or assessments, coming due during the period of April 1, 2020 through and including July 1, 2020 ("Taxes"), the Town of Weston shall participate in a deferment program and shall offer to eligible residents, businesses, nonprofits, and taxpayers a payment deferment of three (3) months from the time such Taxes first became due and payable.

2) Eligible residents, businesses, nonprofits, and taxpayers are those that attest to or document significant economic impact by COVID-19, and/or those that document they are providing relief to tenants significantly affected by the COVID-19 pandemic. The Town shall follow guidance as issued by the Secretary of the Office of Policy and Management as to which residents, businesses, nonprofits, and taxpayers shall be considered eligible for the deferment program.

AND/OR

1) For any taxes on real property, personal property or motor vehicles, or any sewer charges or assessments, coming due during the period of April 1, 2020 through and including July 1, 2020 ("Taxes"), the Town of Weston shall participate in a low interest rate program and shall offer to all residents, businesses and nonprofits, and eligible landlords, a reduced 0.25% per month (3% per annum) rate of interest on delinquent taxes for three (3) months from the time such Taxes first became due and payable.

2) All residents, businesses and nonprofits shall be eligible for the low interest rate program. Eligible landlords are those who are providing relief to tenants significantly affected by the COVID-19 pandemic. The Town shall follow guidance as issued by the Secretary of the Office of Policy and Management as to which landlords shall be considered eligible for the low interest rate program.



MEMORANDUM

To: Municipal CEOs
From: Ira W. Bloom, Esq.
Nicholas R. Bamonte, Esq.
Date: April 7, 2020
Re: Executive Order 7S – Local Tax Relief Options

On April 3, 2020, this office distributed a preliminary memorandum interpreting Executive Order 7S as issued. We now have received further guidance from the Office of Policy and Management regarding Order 7S and have updated our analysis accordingly in this memorandum.

A. Executive Summary

On April 1, 2020, Governor Lamont issued Executive Order 7S, which suspends and modifies state and local law regarding tax deadlines and collection, and requires that municipalities establish one or both of two new tax relief programs that would be offered to eligible taxpayers, businesses or non-profits who have been economically affected by the COVID-19 pandemic (collectively referred to as the “Tax Programs”). One of the programs provides for a 90-day deferment (AKA - extended grace period) to pay taxes from the next tax payment date. For those taxpayers eligible for the deferment, taxes would be due on October 1, 2020 instead of July 1, 2020. The other program provides for a lower interest rate on a tax delinquency thereby lowering the interest rate from 18% to 3% for a 90-day period from the due date of the tax. In addition to the Tax Programs, Order 7S also made changes to the other laws involving municipal tax collections and tax assessment deferrals.

Yesterday, the Office of Policy and Management (“OPM”) issued: (1) a memorandum which provides an explanation of the purpose and intent of Order 7S (attached as **Exhibit 1**); (2) applications for the Tax Programs (attached as **Exhibit 2**); and (3) form notice for the municipalities to issue to OPM to choose one or both of the programs (attached as **Exhibit 3**).

1. What taxes are applicable?

The Tax Programs apply to all real property, personal property or motor vehicle taxes, as well as municipal water, sewer, and electric charges or assessments, becoming due anytime between and including March 10, 2020 through July 1, 2020.

2. What is the significance of the March 10th and July 1st dates in Order 7S?

Please note that Order 7S mentions both the March 10th and July 1st dates because some municipalities in Connecticut issue tax bills on a quarterly basis. The March 10th date is only relevant to those municipalities which issue tax bills on a quarterly basis. The July 1st date is the only applicable date for the rest of municipalities that issue tax bills on a biannual basis.

3. Tax Programs are not available to escrow agents

Order 7S explicitly excludes any escrow agents from participating in the Tax Programs. Order 7S provides that an individual taxpayer cannot be eligible for either of the Tax Programs if the taxes are paid on his/her/its behalf by an escrow agent, financial institution, mortgage service agent or bank. Therefore, escrow agents (such as mortgage servicers) are required to make tax payments on behalf of their customers on time (i.e., by August 3, 2020) or else the taxpayer will incur normal statutory interest on any delinquent amount at the normal rate of 18% per year.

4. Towns must make decision regarding Tax Programs by April 25, 2020

The Order is a mandatory directive that the Town adopt one, or both, relief program(s). Specifically, “[e]ach municipality...*shall participate* in one or both program(s) and *shall notify* the Secretary of [OPM]...” (emphasis added). The Town must make this decision by April 25, 2020. The form notice that is attached as **Exhibit 3** must be filed with the State.

B. Deferment Program

1. What is the deferment?

The *deferment program* provides for a 90-day deferment on taxes and municipal charges that become due on or between March 10th and July 1st for eligible taxpayers showing substantial economic impact. “Think of this program as an extended grace period program. What is *deferred* is not a tax but rather the last day to pay without interest. The deadline is deferred, not the tax. Eligible taxpayers are entitled to defer their payment deadline until 90 days from the tax due date, instead of the usual 30 days.” See, *OPM Memorandum p. 1.*

2. Who is eligible for the deferment?

Order 7S states that the deferral program is available for “eligible” taxpayers, businesses, nonprofits and residents, however, Order 7S does not explain the eligibility criteria. Rather, Order 7S just provided that OPM would issue guidance as to which taxpayers, businesses, nonprofits and residents shall be considered eligible for the deferment program, but that the municipality’s legislative body may vote to expand the eligibility for the deferment program. On April 6, 2020, the OPM issued a form application for the deferment program (**Exhibit 2**) which provides that the eligibility standards are as follows:

- a. For residential properties the taxpayer must have experienced at least a 20% reduction in household income since March 10, 2020 as result of: (i) being furloughed without pay; (2) having hours for work significantly reduced; or (iii) being unemployed.
- b. For businesses and nonprofits, the standard is “revenue is expected to decrease at least 30% in March to June 2020 period versus March to June 2019 period at this property.”

Order 7S provides that for any landlord to be eligible for the deferment the landlord must provide documentation showing (1) that he or she has or will suffer a “significant income decline” or (2) has offered “commensurate forbearance” to tenants. The deferment application (**Exhibit 2**) confirms that “commensurate forbearance, for purposes of this program, means either (a) a deferral of 25% of rent (approximating the property tax portion of rent) for the ninety (90) days after its due date; (b) a deferral of one month’s rent to be paid over the 90 day period, or (c) forbearance substantially similar to (a) or (b) as determined by the tax collector.”

Municipalities may extend the eligibility for the deferment program beyond the eligibility standards set forth in the OPM application upon approval by the legislative body of the municipality. For example, for the July 1, 2020 tax bill, municipalities may decide to provide the deferred (extended) tax bill due date of October 1, 2020 to all taxpayers.

The OPM memorandum confirms that the deferment program “does not address taxes that are already past due. It is not an amnesty or waiver of interest or other charges on taxes that are already delinquent.” *See, OPM Memorandum p. 2.*

3. Liens and Tax sales

The Order does not change the existing statutory authority relating to the continuing, recording and releasing of property tax liens. Tax collectors can still file intent to lien notices and lien continuing certificates. “Even if a tax is deferred according to the program (extended grace period granted) the priority/precedence of that property tax remains in effect,

is not lessened or reduced by virtual of participation in the extended grace period program, and will be subject to normal collection enforcement procedures once the deferment (extended grace period) has concluded.”

Section 11 of Order 7S specifically postpones all pending tax sales and redemption deadlines so that effective April 1, 2020, any upcoming tax sales are automatically postponed for the duration of the COVID-19 state of emergency that was issued by the Governor and cannot be rescheduled by the tax collector until no earlier than 30 days after the Governor declares that the state of emergency has ended.

C. Low Interest Program

The *low interest program* provides a 0.25% monthly interest rate (3% per annum) for a 90-day period on delinquent taxes. All delinquent taxpayers can take advantage of this program, with the exception that landlords must still establish certain eligibility criteria.

1. How does the Low Interest Program apply to taxes due on or between March 10, 2020 and July 1, 2020?

For municipalities that collect taxes on a semi-annual basis, so that the next tax bill is due on July 1, 2020, the program provides a window of reduced interest for 90 days from the due date. If unpaid, the tax bills will still become delinquent and subject to interest 30 days from the due date, but the rate of interest is reduced. Please note that the due date is July 1, 2020 and the last date to pay the bill without incurring interest is August 3, 2020 (because August 1, 2020 falls on a Saturday). Normally, a taxpayer would start to accrue interest on any unpaid portion of the July 1, 2020 tax bill starting on August 4, 2020, and interest would accrue at a rate of 1.5% per month (18% per annum). Under the Low Interest Program, interest on the delinquent amount for July, August and September 2020 would be reduced from 1.5% per month (18% per annum) to 0.25% per month (3% per annum). For example, if a taxpayer pays in full on August 4 or later, the interest charged would be 0.25 x 2 months, or 0.5% (interest accrues from the due date). After 90 days (i.e., as of October 2020), interest would return to the normal 3% per month (18% per annum).

Similarly, for municipalities that collect taxes quarterly, so that the current tax bill is due on April 1, 2020, the Low Interest Program provides the same reduced interest rate for 90 days from the due date. The last day to pay the April bill would still be May 1, 2020, but if a taxpayer pays on May 2 or later, they will only pay 0.25 % per month interest. So on May 2, the interest charged would be 0.25 x 2 months, or 0.5%. After 90 days (i.e., as of July 2020), interest would return to the normal 3% per month (18% per annum).

2. How does the Low Interest Program apply taxes delinquent on or before March 10, 2020?

Under the Low Interest Program, tax delinquencies that existed on or before March 10, 2020 are processed differently than taxes that are due on or between March 10, 2020 and July 1, 2020. Order 7S(6)(b)(ii) states “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, 2020 shall be subject to interest at the rate of three (3) percent per annum for ninety days from this Order, unless such delinquent prior is subject to interest and penalties at less than three (3) percent per annum.” This means that the lower interest rate on a tax delinquency will take effect starting on the date of Order 7S, which is April 1, 2020, and will continue for 90 days. Therefore, the interest rate on any amount of tax delinquency would be reduced to 0.25% per month (3% per annum) for April, May and June 2020, and then the interest rate on any amount of the tax delinquency that remains as of July 1, 2020 would be charged interest at the normal rate of 1.5% per month (18% per annum).

3. The benefit of the Low Rate Program for existing delinquent taxes only applies if the taxpayer makes some payment within the 90-day period.

The OPM memorandum (**Exhibit 1**) confirms that any taxpayer who has a tax delinquency as of March 10, 2020 only gets the benefit of the reduced interest rate at 0.25% per month (3% per annum) if the taxpayer makes “a payment” towards the tax delinquency during the 90 day period from April 1, 2020 to July 1, 2020 when the interest rate is lowered. Page 4 of the OPM memorandum states “[i]f a taxpayer has made a partial payment between April 1 and July 1, 2020, but has not paid in full, interest goes back to the former rate. If a taxpayer has not made any payment at all during that time, they lose the benefit of the *window* and all of their interest is calculated at the rate of 1.5% per month from the due date, as if the opportunity for the reduced rate had not ever existed.” Therefore, if a taxpayer with a prior delinquency just pays \$1 from April 1, 2020 to July 1, 2020 then the reduced rate of 0.25% per month (3% per annum) that was applied for April, May and June 2020 shall remain unchanged and not retroactively increased back to 1.5% per month (18% per annum).

4. Who is eligible?

The low interest program does not require taxpayers to qualify based upon eligibility criteria as is required with the Deferment Program, except for landlords. Although landlords are not required to submit documentation, page 7 of the OPM memorandum (**Exhibit 1**) states that “landlords are subject to auditing and should not take advantage of this program unless they pass along to the tenants commensurate forbearance....”

D. Applicability to Tax Assessments

In addition to affecting tax collection processes, Order 7S also applies to a few areas of tax assessment.

Section 8 of Order 7S provides changes to the application process for the “Homeowner’s Elderly/Disabled Circuit Breaker Tax Relief Program and the Homeowner’s Elderly/Disabled Freeze Tax Relief Program. For both programs, any taxpayer who was granted benefits for the 2017 Grand List, and who is required to recertify in order to receive benefits for the 2019 Grand List (which is due and payable on July 1, 2020 and January 1, 2021) shall automatically continue to receive benefits until the biennial cycle ending for the 2021 Grand List (which is due and payable on July 1, 2022 and January 1, 2023).

Section 10 of Order 7S extend the deadline for commercial properties to file an income and expense report from June 15, 2020 to August 15, 2020.

EXHIBIT 1



OFFICE OF POLICY AND MANAGEMENT GUIDANCE
Executive Order No. 7S
Explanation of Purpose and Intent

Section 6, Executive Order 7S
Suspension and Modification of Tax Deadlines and Collection Efforts

Property taxation is a state function granted within certain parameters to local municipalities. Due to COVID-19 the state deems it necessary to make some changes to the normal deadlines and procedures. There will be two programs designed to offer support to eligible taxpayers who have been affected by COVID-19. The state has established the "Deferment Program" and the "Low Interest Rate Program."

The EO defines "municipality" as indicated in 7-148. This means only towns, cities and boroughs, and does not include special taxing districts and special services districts. Unless and until the EO is amended these programs and procedures apply only to "municipalities" as defined above, and NOT to special taxing districts.

The legislative body of each municipality must determine if they will offer one plan, or both plans. Municipalities can offer either plan or both but must offer at least one. In municipalities where the legislative body is the town meeting, the board of selectmen decides which program to offer. Towns must notify OPM by April 25 of their choice.

Section a: "Deferment Program"

Think of this program as an extended grace period program. What is "deferred" is not a tax but rather the last day to pay without interest. **The deadline is deferred, not the tax.** Eligible taxpayers ("eligible" will be defined later) are entitled to **defer their payment deadline until 90 days from the tax due date, instead of the usual 30 days.**

This will have different applications depending on when taxes or other charges (municipal sewer, utility, etc.) are 'due' in a given municipality. Any tax that comes due between March 10, 2020 and July 1, 2020, inclusive, can be covered by this plan.

For semiannual and annual towns: the next installment comes due on July 1, 2020. This plan covers installments that come due up through and including July 1, 2020. For the July 1, 2020 installment, instead of the last day to pay being August 3, 2020 (August 1 falls on a Saturday), the last day to pay will instead be October 1, 2020 (90 days from July 1) because the last day to pay is being deferred, or the grace period is being extended.

The plan covers any real estate, motor vehicle or personal property tax, and any municipal water, sewer or electric rate, charge or assessment.

For towns that have taxes or other charges coming due between March 10 and July 1 (quarterly billing towns, and towns that bill other charges between March and July): those bills are covered by this plan. For example, if an installment or bill became due and payable on April 1, 2020, instead of the last day to pay being May 1, 2020, the grace period would be extended for 90 days instead of 30, and the last day to pay would instead be July 1, 2020.

“Eligible” taxpayers, businesses, nonprofits, and residents (that covers everybody) are those that “attest to or document significant economic impact by COVID-19, and / or those that document they are providing relief to those significantly affected by COVID-19.” There is separate guidance about eligibility for this program and is detailed on the application forms provided by OPM.

Municipalities may extend eligibility to other categories of taxpayers, businesses, nonprofits and residents, upon approval of the legislative body or by the Board of Selectmen in towns where the town meeting is the legislative body. This means the town is free to ‘open up’ the extended grace period to others not specifically mentioned in the EO. For example, a municipality could decide to offer the extended grace period to ALL taxpayers, period, without distinction. This is a decision up to the towns. If a municipality decides to “open up” the eligibility, the need for applications may be moot.

This program does not address taxes that are already past due. It is not an amnesty or waiver of interest or other charges on taxes that are already delinquent.

Section b: “Low Interest Rate Program”

This is another option for towns to consider. It can be offered in conjunction with the deferment program, or instead of it. This program does not say a taxpayer can have an extended grace period with no interest at all. Rather, it addresses the rate of interest that is to be charged on a delinquent or past due bill. Interest is normally charged at the rate of 1.5% per month, 18% per year from the due date of the tax, with a portion of a month being considered a full month. However, **this program will allow for a lower rate of interest: .25% per month, or 3% per year, from the due date of the tax, for a period of up to 90 days only.**

This program provides a ‘window’ of 90 days from the due date where taxpayers would be able to pay at a reduced interest rate. They would not have an extended grace period, but they would be paying significantly less interest if they pay late.

Any tax, or municipal water, sewer, or electricity charge that comes due at any time between March 10, 2020 and July 1, 2020, inclusive, can be covered by this plan (section i).

For semiannual and annual towns: the next installment comes due on July 1, 2020. This plan covers installments that come due up through and including July 1, 2020. For the July 1, 2020 installment, the last day to pay will (still) be August 3, 2020 (August 1 is a Saturday) but if the taxpayer pays on August 4 or later, they will not be paying 1.5% per month interest, but rather only .25% per month interest. On August 4, 2020 the interest charged would not be 3%, but rather .25 x 2 months or .5%. This plan would remain in force only for 90 days from the due date of July 1; it would end on October 2, 2020.

The plan covers any real estate, motor vehicle or personal property tax, and any municipal water, sewer or electric rate, charge or assessment.

For towns that have taxes or other charges coming due between March 10 and July 1 (quarterly billing towns, and towns that bill other charges between March and July): those bills are covered by this plan. For example, if an installment or bill became due and payable on April 1, 2020, the last day to pay will (still) be May 1, 2020, but if the taxpayer pays on May 2 or later, they will not be paying 1.5% per month interest but rather only .25 % per month interest. On May 2, the interest charged would not be 3% but rather .25 x 2 months, or .5%. This plan would remain in force only for 90 days from the due date of the tax or charge. Once the 90 days was up, the plan would no longer be in effect.

This program **does not require taxpayers to qualify based upon eligibility criteria** as with the deferment program. However, please refer to eligibility of landlords in Section c, below.

The EO provides that if there is a case where any tax, charge etc. is already subject to an interest rate that is less than 3% per year, then that lower rate will apply instead.

The EO also addresses past due charges that were already delinquent on March 10, 2020 (section ii). If a bill was already delinquent on or before March 10, 2020, it shall be subject to .25% per month, 3% per year interest for a period of 90 days from the EO (until July 1, 2020) only. For the time period from April 1, 2020 (the date of the EO) to July 1, 2020, the delinquent taxpayer pays .25% per month or portion thereof instead of the normal 1.5% per month – but ONLY on those last three months, and only if they are making a payment.

On July 2, 2020, unless this EO is extended or other directives are subsequently given, the 'window' closes, and interest once again goes back to the statutory rate of 1.5% per month from due date. (“Following the 90 days, the portion that remains delinquent shall be subject to interest and penalties as previously established.”)

If a taxpayer has made a partial payment between April 1 and July 1, 2020, but has not paid in full, interest goes back to the former rate. If a taxpayer has not made any payment at all during that time, they lose the benefit of the 'window' and all of their interest is calculated at the rate of 1.5% per month from the due date, as if the opportunity for the reduced rate had not ever existed. ("Following the 90 days, the portion that remains delinquent shall be subject to interest and penalties as previously established.")

Section c: Eligibility of Landlords

The EO states that in order to be eligible for the extended grace period/deferral program, a "landlord," or any taxpayer that rents or leases to tenants or lessees, must provide documentation to the municipality that the property being taxed has, or will, suffer a significant income decline, or that commensurate forbearance was offered to the tenants or lessees.

The EO states that in order to be eligible for the lower/reduced interest rate program, the landlord must offer 'commensurate forbearance' to tenants or lessees upon their request.

The application forms provided by OPM have more detail about this section and contains specific sections to be completed by landlords.

Section d: Escrow Payments

This section of the EO states that an individual taxpayer's eligibility for either program is irrelevant if the taxes on the property are paid on their behalf by an escrow agent, financial institution, mortgage service agent or bank. The escrow agents are still expected to remit tax payments on behalf of their customers according to the regular timetable - in other words, by August 3 for semiannual and annual towns. The EO states this is the case 'so long as the borrower remains current on their mortgage or is in a forbearance or deferment program.' The EO does not address what the expectation is if the borrower is NOT current or is NOT in such a program.

Section e: Liens Remain Valid

Nothing in the EO affects ANY PROVISION of the Connecticut General Statutes relating to the continuing, recording and releasing of property tax liens. Tax collectors still rely on the existence of the inchoate lien as of the date of assessment. Intent to lien notices are to be sent. Lien continuing certificates are still to be filed in the land records on the regular timetable. Liens are still to be released according to the regular timetable.

Finally, "...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." Take this to mean 'deferred' as defined in section a. Even if a tax is deferred according to the program (extended grace period granted) the priority/precedence of that property tax remains in effect, is not lessened or reduced by virtue of participation in the extended grace period program, and will be subject to normal collection enforcement procedures once the 'deferral' (extended grace period) has concluded.

Section 11, Executive Order 7S
Suspension of Non-Judicial Tax Sales

Section 11 postpones all pending tax sales and redemption deadlines. Effective on April 1, 2020, any upcoming tax sales are automatically postponed for the duration of the emergency and can be rescheduled by the tax collector no sooner than thirty (30) days after the Governor declares the emergency has ended. Tax sale notices which went out before the EO remain valid. Adjournment notices can go out by first-class mail in the meantime, but the return-receipt notices and newspaper advertising required by General Statutes 12-157(a) should not be resumed until the new auction date is known, and their timing will be calculated from the new date.

Section 11 also extends any six-month redemption deadline pending at the time the EO was signed, which was 9:00 p.m. on April 1, 2020. The length of the extension is equal to the number of days that the emergency is in effect, which will be March 10, 2020 through until whatever date the Governor declares it has ended. The interest rate the purchaser earns during the extended portion of the redemption period is 0.25% per month but remains at 1.5% per month for the regular part of the redemption period. The EO does not reinstate any redemption period which had already expired. This means any tax sale conducted before October 2, 2019 is not affected by EO unless its redemption period was extended by a bankruptcy filing or other law. Deeds and affidavits can still be recorded for tax sales whose redemption deadlines expired before then.



**OFFICE OF POLICY AND MANAGEMENT GUIDANCE
ON TAX PROGRAMS PURSUANT TO SECTIONS 6 AND 11 of
EXECUTIVE ORDER 7S**

1. What kinds of municipalities do the tax programs apply to?

Section 6 applies to all towns, cities, boroughs in Connecticut including their water pollution control authorities. These municipalities must adopt either or both programs created in the Order.

Note that a future EO may expand these programs to apply to all municipalities and quasi-municipal corporations, whether created by statute, ordinance, charter, legislative 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. OPM is receiving input on this expansion and will update this guidance if the program is expanded to apply to quasi-municipal corporations.

2. What kinds of taxes and charges does Section 6 apply to?

Section 6 applies to unescrowed taxes on real estate, motor vehicles, and personal property as well as unescrowed municipal water, sewer, and electric charges.

Section 6 does not apply to trash and sanitation charges, landlord rental fees, fines, and other kinds of municipal assessments, penalties, and charges regardless of when they come due. It also does not apply to water, sewer, and electrical charges by private providers. All of these taxes and charges must therefore be paid normally.

3. What is the difference between the two Programs in Section 6?

Section 6 creates two Programs for relief from certain taxes and charges. Two programs are offered to provide municipalities flexibility, but also to ensure that all taxpayers have some type of tax relief available during the COVID-19 pandemic.

The Deferment Program effectively delays certain pay by dates (the last day to pay) by ninety (90) days for eligible taxpayers who apply and are approved as meeting the guidelines set forth by the Office of Policy and Management. All other

taxpayers who do not apply or who are not approved would remain responsible to pay their taxes and charges normally, unless a municipality votes to extend eligibility to such taxpayers. The EO makes clear that a municipality may extend eligibility to other categories of taxpayers, businesses, nonprofits and residents. Therefore it is up to each town whether to use the "Application for Municipal Tax Relief" available on OPM's website, or choose to create a different form reflecting eligibility standards approved by its local legislative body, except that landlords participating in the deferral program must provide documentation to the municipality that the relevant parcel has or will suffer a significant income decline or that commensurate forbearance was offered to their tenants or lessees in either case.

The Low Interest Program would reduce the interest rate for a three-month window to three (3) per cent for all taxpayers owing taxes and charges automatically.

Every town, city, and borough must adopt either Program, or both Programs and notify the Office of Policy and Management by filling out the OPM Certification Form, no later than April 25, 2020.

4. What are the requirements for landlords?

Landlords are not eligible for either Program for relief from taxes and charges on their rental or leased properties unless they pass on "commensurate forbearance" to their tenants or lessees.

Commensurate forbearance, for purposes of both programs, means either a) a deferral of 25% of rent (approximating the property tax portion of rent) for the ninety (90) days from the due date; b) a deferral of one month's rent to be paid over the 90 day period; or c) forbearance substantially similar to (a) or (b) as determined by the tax collector.

For the Deferment Program, the landlord must provide documentation that the property will suffer a significant revenue decline related to the COVID-19 emergency, or that commensurate forbearance was offered to tenants or lessees. Landlords are subject to auditing and may be asked by their municipality to provide their tenants' names and contact information, or other information identified by the municipality to confirm eligibility.

For the Low Interest Program, there is no documentation requirement for ease of administration, but landlords are subject to auditing and should not take advantage of this program unless they pass along to the tenants commensurate forbearance, when requested.

5. When does the taxpayer have to submit their application?

Deferment Program applications and any required documentation or related information must be submitted to the municipality no later than July 1, 2020 in any manner the municipality specifies, which may be in person, by mail and/or electronically. Each municipality shall utilize the guidance provided by the Office of Policy and Management for determining eligibility.

6. How is interest calculated under the Programs?

If a municipality adopts the Deferment Program, the interest will be zero for any tax or charge owed by an approved taxpayer which would otherwise come due between March 10 and July 1, 2020, inclusive so long as it is paid within ninety (90) days of the original due date. The practical effect of this Program is simply to extend the usual interest-free grace period to ninety (90) days. It would be as though the phrases "the first day of the month next succeeding the month in which" and "the same date of the month next succeeding the month corresponding to that of the month on which" in General Statutes 12-146 were both replaced with "the ninetieth day after." For water and sewer charges, it would be as though the words "thirty days" in General Statutes 7-239(b), 7-254(a), and 7-258(a) were replaced with "ninety days."

If a municipality adopts the Low Interest Program, interest is reduced automatically for everyone from 1.5% per month to a maximum of 0.25% per month on taxes and charges which come due between March 10 and July 1, 2020, inclusive. (If any tax or charge would otherwise accrue interest at a rate of less than 3% per annum, the lower rate continues to apply.) This Program also imposes the same cap on any delinquent taxes and charges which came due before March 10, 2020 and remain unpaid, but only to the extent of the interest which accrues on them between April 1, 2020 and July 1, 2020. Interest which had already accrued on delinquencies before April 1, 2020 remains unaffected. For example, if a tax which had previously come due on July 1, 2019 is paid in mid-May 2020, a municipality which adopted this Program would charge nine months of interest at 1.5% each plus two months of interest at 0.25% each. Regardless of whether a tax or charge was due before or after March 10, 2020, any portion not paid by July 1, 2020 accrues interest as it normally would, both within and outside the low-interest period. For example, if a tax due on July 1, 2019 is paid in mid-August 2020, the municipality would charge 14 months of interest at 1.5% each; no portion of the tax would remain entitled to the 0.25% per month interest rate. A tax due on July 1, 2020, however, would remain entitled to the normal one-month grace period which would apply normally (or 30 days for a sewer charge).

7. **Do the programs require refunding payments which the municipality has already received?**

Neither program requires any municipality to refund any payment, regardless of when it was made or how it was affected by either Program. If a payment is made which exceeds the correct amount due as affected by either Program, the normal overpayment procedures in General Statutes 12-129 apply.

8. **How does the suspension of tax sales in Section 11 affect notices of tax sales previously issued for auctions which were to take place after the date of the Order?**

Section 11 does not invalidate any notice issued under General Statutes Section 12-157 before the Order was signed. Although the Order itself postpones all pending tax sale auctions by operation of law, the municipality may issue adjournment notices in accordance with the second sentence of General Statutes Section 12-157(b) which state that the auction will be rescheduled to a date to be determined. In the interim, the other pre-auction notices which would otherwise be required by General Statutes Section 12-157(a) should not be issued. After the Governor declares the COVID-19 emergency to have ended, the tax collector may select a new auction date which is no less than 30 days later and issue any remaining pre-auction notices required by General Statutes Section 12-157(a) as calculated from that new date. If all three pre-auction notices required by General Statutes Section 12-157(a) had already been issued before the Order was signed, notice of the new auction date should be issued in accordance with the second sentence of General Statutes Section 12-157(b).

9. **Which tax sale redemption periods are extended by Section 11?**

Section 11 extends every six-month redemption period under General Statutes Section 12-157(f) which was in effect at the time the Order was signed. It does not reinstate any redemption deadline which had already expired before the Order was issued at 9:00 p.m. on April 1, 2020. This means that no tax sale which occurred before October 2, 2019 is affected by the Order except those for which the redemption deadline had already been extended by 11 U.S.C. Section 108 of the Bankruptcy Code or by another law or court order. For any tax sale procedure for which the redemption period expired before the Order was issued, Section 11 does not prohibit municipalities from depositing excess funds with the Superior Court under General Statutes Section 12-157(i), recording deeds or affidavits as provided in General Statutes Sections 12-157(f) or 12-167(a), or otherwise concluding the procedure as provided by law.

EXHIBIT 2

PLEASE PRINT LEGIBLY

MUNICIPALITY NAME _____

APPLICATION FOR MUNICIPAL TAX RELIEF DEFERRAL PROGRAM UNDER EXECUTIVE ORDER 7S
For deferral of real estate, motor vehicle, and personal property taxes and/or municipal electric, water and sewer charges due to a town, city, and/or borough between and including March 10, 2020 and July 1, 2020.

1. PROPERTY OWNER NAME		LAST	FIRST	MIDDLE INITIAL	DATE OF BIRTH
2. IF YOU ARE NOT THE OWNER, YOUR AUTHORITY TO MAKE THIS APPLICATION 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 DEFERRAL IS REQUESTED					
ADDRESS(ES) OF REAL ESTATE: _____					
YEAR, MAKE, MODEL OF VEHICLE(S): _____					
TYPE(S) OF PERSONAL PROPERTY: _____					

DEFERRAL PROGRAM: I request that the 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 March 10, 2020 and July 1, 2020, be deferred until ninety (90) days after the original due date of each without interest or penalty. Deferral, for purposes of this program, means that the tax or charge can be paid up to 90 days after its due date without interest or penalty.

CHECK PROPER ELIGIBILITY:

- Resident:** My household has suffered a reduction in income of at least 20% due to COVID-19.
 - Since March 10, 2020, I have been either (1) been furloughed without pay; (2) had my hours significantly reduced; or (3) am unemployed. This has resulted in at least a 20% reduction in my household income.
 - Proof of Residency is attached (i.e. a copy of driver's license, utility bill, or other proof of residency)
- Business / Non-Profit:** Revenue is expected to decrease at least 30% in the March to June 2020 period versus the March to June 2019 period at this property.
 - Proof of Ownership is attached (i.e. copy of my business license, utility bill, Secretary of State listing, or other proof of ownership)

LANDLORDS - Fill Out this Section only if you are the landlord of the real estate listed above.

Deferral Program. If the municipality has adopted the Deferral Program, I request that the applicable real estate taxes and any municipal electric, water or sewer charges or assessments on the property identified above, which would otherwise be due between and including March 10, 2020 and July 1, 2020, be deferred until ninety (90) days after the original due date of each without interest or penalty.

- I have attached documentation proving that the property has or will suffer a significant revenue decline, OR
- I have attached documentation proving that commensurate forbearance was offered to the tenants or lessees. "Commensurate forbearance, for purposes of this program, means either a) a deferral of 25% of rent (approximating the property tax portion of rent) for the ninety (90) days after its due date; b) a deferral of one month's rent to be paid over the 90 day period, or c) forbearance substantially similar to (a) or (b) as determined by the tax collector. 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 forbearance.

CERTIFICATION:

- (A) I am aware of the amount and/or basis of the taxes, charges, and assessments that I am requesting to be deferred 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 understand that this request, if approved, will not defer any taxes, charges, fees, or assessments I may owe the municipality which came due before March 10, 2020 or after July 1, 2020 or the interest and penalties applicable to them, or any other debt I may owe the municipality at any time.
- (C) 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.
- (D) I understand that I must pay all taxes, charges, and assessments deferred in full (i) within ninety (90) days after the original due date or (ii) immediately, if the municipality determines that I am not eligible for deferment. I understand that if I fail to make payments as noted in this section, all interest, fees, and penalties will be applied to all unpaid portions retroactive to the original due date.

APPLICANT'S ATTESTATION	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.
SIGNATURE OF APPLICANT X	Date signed (Mo., Day, Yr.) ____/____/____

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

DEFERRAL FOR: <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	
TAX COLLECTOR'S DETERMINATION	<input type="checkbox"/> I am satisfied that the applicant meets all the necessary statutory requirements <input type="checkbox"/> This claim is denied for the following reason(s):
SIGNATURE OF TAX COLLECTOR OR MEMBER OF TAX COLLECTOR'S STAFF X	Date signed (Mo., Day, Yr.) ____/____/____

EXHIBIT 3



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

INTERGOVERNMENTAL POLICY AND PLANNING DIVISION

**GOVERNOR’S EXECUTIVE ORDER 7S SECTION 6
MUNICIPALITY PROGRAM ELECTION**

The municipality of _____ by determination of our local legislative body, or in any town in which the legislative body is a town meeting, by a vote of the board of selectmen, voted and approved on _____, that we will participate in the following program(s):

Deferment Program. During the period of March 10, 2020, the date that the Governor declared the public health and civil preparedness emergency, through and including July 1, 2020, municipalities participating in the Deferment Program shall offer to eligible taxpayers, businesses, nonprofits, and residents a deferment by ninety (90) days of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments for such tax, rate, charge, or assessment from the time that it became due and payable. Eligible taxpayers, businesses, nonprofits, and residents are those that attest to or document significant economic impact by CO VID-19, and/ or those that document they are providing relief to those significantly affected by the COVID-19 pandemic. The Secretary of the Office of Policy and Management shall 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, notwithstanding Section 12-146 of the General Statutes, (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 three (3) per cent per annum for ninety days from the time when it became due and payable until the same 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 three (3) per cent 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 three (3) per cent per annum for ninety days from this Order, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. Following the ninety (90) days, the portion that remains delinquent shall be subject to interest and penalties as previously established.

PROGRAM CONTACT:

Printed Name: _____ Title: _____

Email Address: _____ Phone: _____

CEO CERTIFICATION:

Dated this ____ day of April, 2020.

Printed Name: _____ Title: _____

Email Address: _____

Signature: _____

DUE TO OPM NO LATER THAN APRIL 25, 2020 ~ RETURN TO: Martin.Heft@ct.gov

Item 4

RESOLUTION MODIFYING THE TOWN OF WESTON CALENDAR AND APPROVAL PROCESS FOR THE FISCAL YEAR 2020-2021 GENERAL AND CAPITAL FUND BUDGETS

WHEREAS, on March 10, 2020, the Governor of the State of Connecticut (“Governor”) declared a public health emergency and civil preparedness emergency for the State of Connecticut, pursuant to Connecticut General Statutes Sections 19a-131 and 28-9, in response to the global pandemic of COVID-19 disease associated with a novel coronavirus that is currently affecting multiple countries and states;

WHEREAS, on March 13, 2020, the President of the United States (“President”) declared a national emergency to combat the coronavirus that is currently infecting the population of the United States;

WHEREAS, the effects the transmission of COVID-19 has resulted in the spread of infections in Connecticut and throughout the country, as well as resulting in shortages of personal protective equipment and other supplies that could jeopardize public safety and civil preparedness;

WHEREAS, in furtherance of the declarations of statewide public health and civil preparedness emergencies, the Governor has issued a series of Executive Orders setting forth the law governing the conduct of state and municipal government during the period of the emergency;

WHEREAS, on March 14, 2020, the Governor issued Executive Order No. 7B (“EO 7B”), paragraph 1 of which suspends all statutes, charter provisions, ordinances and regulations mandating open meetings in order “...to permit any public agency to meet and take such actions authorized by the law without permitting or requiring in-person, public access to such meetings, and to hold such meetings or proceedings remotely by conference call, videoconference or other technology” (“Electronic Meetings”);

WHEREAS, EO 7B sets forth the following requirements for Electronic Meetings:

- the public has the ability to view or listen to each meeting or proceeding in real time, by telephone, video, or other technology;
- any such meeting or proceeding is recorded or transcribed, and such recording or transcript shall be posted on the agency's website within seven (7) days of the meeting or proceeding, and made available within a reasonable time in the agency's office;
- the required notice and agenda for each meeting or proceeding is posted on the agency's website and shall include information about how the meeting will be conducted and how the public can access it;
- any materials relevant to matters on the agenda, including but not limited to materials related to specific applications, if applicable, shall be submitted to the agency a minimum of twenty four (24) hours prior and posted to the agency's website for public inspection prior to, during, and after the meeting, and any exhibits to be submitted by members of the public shall, to the extent feasible, also be submitted to the agency a minimum of twenty-four (24) hours prior to the meeting and posted to the agency's website for public inspection prior to, during, and after the meeting;
- all speakers taking part in any such meeting or proceeding shall clearly state their name and title, if applicable, before speaking on each occasion that they speak;

WHEREAS, on March 15, 2020 the Governor issued Executive Order No. 7C, paragraph 5 (“EO 7C”) of which extended “all budget deadlines for the preparation of the municipal budget” for the 2020-2021 fiscal year that fall on any date prior to and including May 15, 2020 by thirty (30) days;

WHEREAS, EO 7C permits the Board of Selectmen to “alter or modify the schedules and deadlines pertaining to the preparation and submission of a proposed budget and the deliberation or actions on said budget” by the legislative body including any required public hearing(s), publication, referendum or final budget adoption;

WHEREAS, EO 7C postpones all submission dates as set forth in Article 9 of the Charter of the Town of Weston until such time as the Board of Selectmen approves said modified scheduled and deadline consistent with the thirty (30) day extension;

WHEREAS, on March 21, 2020, the Governor issued Executive Order No. 7I, paragraph 13 (“EO 7I”) of which dispenses with any in-person voting requirements (including referenda and town meetings requiring in-person votes) for purposes of adopting the 2020-2021 fiscal year municipal budget and setting the mill rate, and authorizes the Board of Selectmen to confer final responsibility on the “budget-making authority” of the Town to adopt a budget and set a mill rate, which roles are typically allocated by the Charter to the Annual Town Budget Meeting and Board of Finance;

WHEREAS, pursuant to Connecticut General Statutes Section 7-381, the “budget-making authority” of the Town is the Board of Finance; and,

WHEREAS, EOs 7C and 7I do not alter or modify the control of line-items that fall squarely within the authority of the Board of Education budget and, thus, the Board of Education should comply with all submission requirements pertaining to budget deadlines adopted by the Town.

NOW, THEREFORE, BE IT HEREBY RESOLVED pursuant to paragraph 13 of Executive Order 7I, the Board of Selectmen of the Town of Weston hereby authorize the Board of Finance to adopt a budget for the 2020-2021 fiscal year and to set a mill rate sufficient, in addition to the other estimated yearly income of the Town and in addition to such revenue surplus, if any, as may be appropriated, not only to pay the expenses of the Town for said fiscal year, but also to absorb the revenue deficit of the Town, if any, at the beginning of said fiscal year.

NOW, THEREFORE, BE IT FURTHER RESOLVED pursuant to paragraph 5 of Executive Order 7C, the Board of Selectmen of the Town of Weston hereby establishes the following modified schedule and deadlines for the submission, deliberation and final action on the Town Budget and mill rate for the 2020-2021 fiscal year, which meetings shall be conducted in accordance with the requirements noticed in accordance with EO 7B ¶1:

1.	April 10, 2020	Notice of an electronic public hearing hosted by the Board of Finance on the proposed Town Budget shall be posted on the Town’s website along with the proposed Town budget. Note: The notice shall include information about how the meeting will be conducted and how the public can access it, as well as an email address and postal address for members of the public to submit comments in advance.
2.	April 13, 2020	Notice of an electronic public hearing hosted by the Board of Finance on the proposed Town Budget shall be mailed to Weston residences. Note: The postcard shall include information about how the meeting will be conducted, and how the public can access it, and how the public can access budget documents, as well as an email address and postal address for members of the public to submit comments in advance.

3.	April 25 May 2, 2020, 9:00 am to Noon	<p>Electronic Public Hearing(s) hosted by the Board of Finance.</p> <p>Note: Under Charter § 9.4(a), any elector or taxpayer may have an opportunity for public comment on the proposed Town Budget.</p> <p>Note: Such public commentary may be made by email or postal mail to the Town at the addresses identified in the public hearing notice (Step 2 above) or as otherwise authorized under EO 7B ¶1 (remotely by conference call, videoconference or other technology).</p>
4.	May 7, 2020	<p>Approval of Town Budget by the Board of Finance.</p> <p>Following the public hearing(s) (Step 3 above), at an Electronic Meeting of the Board of Finance held subject to EO 7B ¶1 and without further public comment:</p> <ul style="list-style-type: none"> • Under Charter §9.4(b), the Board of Finance “...shall make such revisions to the proposed appropriations as the Board of Finance deems advisable” in the proposed Town Budget. • Under EO 7I ¶13 and the authority provided by this Resolution, the Board of Finance must adopt a Town Budget for the 2020-2021 fiscal year.
5.	May 7, 2020	<p>Establishment of Mill Rate by the Board of Finance.</p> <p>At an Electronic Meeting of the Board of Finance held within 10 days of Town Budget approval subject to EO 7B ¶1 and without further public comment:</p> <p>Under Charter §9.8, EO 7I ¶13 and the authority provided by this Resolution, the Board of Finance must establish a mill rate to be levied on property for the 2020-2021 fiscal year.</p> <p>*This may occur contemporaneously with or within 10 days of approval of the Town Budget by the Board of Finance.</p>
6.	May 14, 2020	<p>Filing of the Approved Town Budget.</p> <p>Under Charter §9.8 and EO 7C ¶5, an official copy of the Town Budget as approved must be posted on the Town’s website within 7 days.</p>

NOW, THEREFORE, BE IT FURTHER RESOLVED pursuant to paragraph 13 of Executive Order 7I, the provisions of Charter Section 9 are hereby suspended for the deliberations pertaining to the adoption of the Town Budget for the 2020-2021 fiscal year.

NOW, THEREFORE, BE IT FURTHER RESOLVED pursuant to paragraph 1 of Executive Order 7B, the Town shall comply with all requirements pertaining to notice including, but not limited to notice and posting on the website of the Town all submission items at least twenty-four hours prior to the public meeting for which the item has been submitted or shall be considered.

Item 6

Board of Selectmen Agenda
Thursday, April 2, 2020 at 7:30pm
Meeting held via Conference Call

Join by computer, tablet or smartphone via: <https://global.gotomeeting.com/join/846929925>

Dial in using your phone by entering: [+1 \(872\) 240-3412](tel:+18722403412) & Access Code 846-929-925

- 1. Call to Order:** First Selectman Spaulding called the meeting to order at 7:30. Also in attendance were Selectman Stephan Grozinger, Selectwoman Samantha Nestor, Town Administrator Jonathan Luiz, Town Attorney Ira Bloom, Board of Finance Chairman Steve Ezzes, Library Director Karen Tatarka, members of the Press and Weston Residents.
- 2. Pledge of Allegiance:** Jonathan Luiz led the pledge of allegiance
- 3. Discussion/decision regarding appointing Lance Scott to the Economic Vitality Committee for a term to end June 30, 2022:** Mr. Scott explained his interest in joining. Selectman Grozinger moved to appoint Lance Scott to the Economic Vitality Committee for a term to end June 30, 2022. Selectwoman Nestor seconded. Motion carried unanimously.
- 4. Discussion/decision regarding ATBM/Referendum process in light of the Governors Emergency Orders regarding the budget process:** Town Attorney Ira Bloom gave a summary of the Governor's executive order and stated that it is not discretionary. Mr. Luiz spoke about the schedule of meetings and deadlines. Selectman Nestor asked about logistics of voting and absentee ballots. Town Attorney Bloom said the law does not allow for absentee ballots. Mr. Luiz explained how the public could participate in a public hearing, to be held on Saturday, April 25th and that people can email, mail or leave voice messages to BOF Chair Steve Ezzes. Selectman Grozinger stated he concurs with Town Attorney Bloom, and agrees our hands are tied. BOS and BOE budgets were discussed along with further reductions to be made. Selectwoman Nestor moved to adopt the resolution entitled "RESOLUTION MODIFYING THE TOWN OF WESTON CALENDAR AND APPROVAL PROCESS FOR THE FISCAL YEAR 2020-2021 GENERAL AND CAPITAL FUND BUDGETS, as presented." Selectman Grozinger seconded the motion. First Selectman Spaulding seconded. Motion carried unanimously.
- 5. Discussion/decision to appoint Steven Ash as Deputy Fire Marshal:** Mr. Ash spoke about his volunteer and work background. Selectman Grozinger expressed his strong support for Mr. Ash's appointment. Selectman Grozinger moved to appoint Steven Ash as Deputy Fire Marshal effective upon the successful completion of a criminal background check. Selectwoman Nestor seconded. Motion carried.
- 6. Discussion/decision regarding the hire of Anneliese Lomas as Part Time Library Technology Assistant effective upon successful completion of a criminal background check:** Library Director Karen Tatarka reviewed the position and the candidate's background. Selectwoman Nestor moved to appoint Anneliese Lomas as Part Time Library Technology Assistant effective upon successful completion of a criminal background check. Selectman Grozinger seconded. Motion carried.

7. **Discussion/decision to establish a public hearing for the purpose of inviting public comment on proposed amendments to Chapter 179, Article VI, entitled "Tax Relief for the Elderly:"** First Selectman Spaulding and Mr. Luiz provided an update on this matter. They said the proposed budget does not incorporate any potential changes to the ordinance.
8. **Discussion/decision to establish a public hearing for the purpose of inviting public comment on:** 1) The repeal of Chapter 225 of the Weston Code of Ordinances entitled "Solid Waste and Recycling Regulations;" 2) The repeal of Chapter 164 of the Weston Code of Ordinances entitled "Solid Waste;" and 3) The adoption of a proposed new Chapter 164 of the Weston Code of Ordinances entitled "Solid Waste." First Selectman Spaulding gave the background regarding our current ordinance and necessary updates. Mr. Luiz said the Housatonic Resources Recovery Authority will suggest edits.
9. **Discussion about Emergency Management Decision Making & Communication:** First Selectman Spaulding stated the Governor declared a State of Emergency, while Weston enacted its declaration. He said he has been on dozens of conference calls including calls with our Governor, homeland security, WestCOG, Fire, EMS, Town Attorney, etc. Selectman Grozinger added he thinks that everything that has been done thus far has been necessary and appropriate; however he preferred that emergency management decisions made later be ratified by the Board of Selectmen, especially considering that the Covid-19 virus will likely be with us for several more months and because the Board of Selectmen should be at the top of the chain for what happens in town. Selectwoman Nestor thanked the Emergency Management Team and asked if Jonathan could hold regular briefings with her and Selectman Grozinger. Mr. Luiz answered yes. Selectman Grozinger stated he would prefer to have some say in the decision making process. First Selectman Spaulding said some of the decisions that were made were necessary to make and feels it shouldn't be a political decision. Mr. Grozinger explained that the BOS making the decisions would be more democratic. Mr. Spaulding said, where appropriate, he will bring decisions to the BOS.
10. **Discussion/decision regarding BOS minutes approval: February 20th and March 5th, 2020:** Selectman Grozinger moved to approve the unapproved minutes of the February 20, 2020 and March 5, 2020 Board of Selectmen meetings, as presented. Selectwoman Nestor seconded. Motion carried unanimously.
11. **Approval of Property Tax Refunds:** Selectwoman Nestor moved to approve property taxes totaling \$9,252.62, as presented. Selectman Grozinger seconded. Motion carried unanimously.
12. **First Selectman Update on Covid-19:** First Selectman Spaulding gave an update on cases in the town, Governor's executive orders, messaging and communication with the residents.
13. **Adjournment:** Selectwoman Nestor moved to adjourn at 9:13pm. Selectman Grozinger seconded. Motion carried unanimously.

Minutes submitted by:

Randi Derene, Administrative Assistant

Item 8



STATE OF CONNECTICUT
DEPARTMENT OF TRANSPORTATION



2800 BERLIN TURNPIKE, P.O. BOX 317546
NEWINGTON, CONNECTICUT 06131-7546

Phone: (860) 594-2768

April 1, 2020

VIA E-MAIL

Dear Chief Elected Official:

Subject: Rectangular Rapid Flashing Beacon Project at Uncontrolled State Road Midblock Crosswalks
State Project No. 0173-0507

The Connecticut Department of Transportation (Department) is proposing to install new Rectangular Rapid Flashing Beacons (RRFBs) at specified existing midblock crosswalk locations on State-owned roadways in District 3. These locations were determined using federal guidance and data from national research to identify midblock crosswalk locations that pose a higher risk of crashes between vehicles and pedestrians. The criteria used to determine these locations comprised a variety of elements including, but were not limited to, posted speeds, roadway widths, roadway traffic volumes, presence of medians, visibility to the crossings, nearby land use, pedestrian and bicyclist crash history and expected pedestrian utilization. The RRFBs can improve both visibility and motorists' awareness of pedestrians intending to cross the roadway.

The RRFB locations in your community are listed in the email. Existing RRFBs and signs with circular flashing warning lights will also be upgraded to the latest standards, which may include new pedestrian pushbuttons and concrete sidewalk ramps that comply with Americans with Disabilities Act (ADA) standards. The design phase of the project is anticipated to begin soon and the project is tentatively scheduled to be constructed during the 2022 construction season. The Department will fund and install the RRFBs, sidewalk ramps and associated signs and pavement markings under State Project No. 0173-0507 at no cost, provided that the municipality concurs with the future Project Authorization Letter, which documents that ownership and maintenance of the RRFBs and sidewalk ramps are the responsibility of the municipality.

If the municipality would like to participate in the project and agrees with the above, please sign this letter in the space provided below and return it to the Department at TrafficSafety.DOT@CT.gov. Please retain a copy for your records. Should you have any questions, please contact Mr. Balazs G. Martai, Project Engineer, at (860) 594-2745. A response from the municipality is requested by April 24, 2020.

Very truly yours,

[Handwritten signature]

Mark F. Carlino, P.E.
2020.04.06
06:58:36-04'00'

Mark F. Carlino, P.E.
Division Chief of Traffic Engineering
Bureau of Engineering and Construction

cc: Local Traffic Authority

Signature

Date

Printed Name and Title

City/Town