

RESOLUTION **TOWN OF MADISON**

Municipal Program to defer the payment of taxes on real property, personal property or motor vehicles, or water or sewer rates, charges or assessments, owed by Federal Employees affected by the Federal Government Shutdown that began December 22, 2018 and ended January 25, 2019.

I. PURPOSE

To implement the Municipal Tax Deferment Program (House Bill 5765, Section 7) approved by the Connecticut General Assembly and signed by Governor Ned Lamont on January 22, 2019.

II. DEFINITIONS

1. "Affected Employee" means a federal employee who, during the Shutdown, was (A) a resident of this state, and (B) required to work as a federal employee without pay or furloughed as a federal employee without pay during the shutdown;
2. "Shutdown" means the federal fiscal year 2019 partial government shutdown that began on December 22, 2018 and ended January 25, 2019.
3. "Tax" for purposes of this Program shall include the following: taxes on real property, personal property or motor vehicles, and water or sewer rates, charges or assessments.

III. TAX DEFERMENT PROGRAM

- a) The Town of Madison has approved a deferment program and shall not charge or collect interest on any Tax or part thereof that is payable by an Affected Employee and which became due during the period when such individual was an Affected Employee.
- b) Eligibility for the Deferment Program shall be determined by the Town of Madison. Evidence of eligibility may include such proof as a paystub or bank statement, a federal employee identification card, the federal tax identification number of the employee's employer and a sworn affidavit from such employee indicating that such employee (i) is currently a federal employee residing in the town/city and (ii) is required to work as a federal employee without pay or furloughed as a federal employee without pay.

- c) The Town of Madison may require individuals to recertify eligibility on a periodic basis of not less than thirty days.
- d) Each Tax deferred under the program, shall be due and payable without interest or penalty not later than sixty days after January 25, 2019; the date on which an individual is no longer an Affected Employee.
- e) Upon the expiration of the deferred due date set forth in subsection (d), any Tax or portion thereof which remains unpaid shall include all interest and penalties otherwise provided by law calculated retroactively to the original due date for payment of the Tax or any portion thereof that was deferred
- f) All provisions of the general statutes relating to continuing, recording and releasing property tax liens and the priority in collection of taxes, rates, charges and assessments shall remain applicable to any deferred Tax or portion thereof.
- g) Nothing in this program shall affect lien rights, interest or penalties on, or collection of, any Tax due before December 22, 2018, or sixty days after January 25, 2019; the date on which an individual is no longer an Affected Employee.

Approved by the Board of Selectmen at a Special Meeting on Wednesday, February 6, 2019 by a vote of ___ to ___.

Attested to by:

Name: _____

Title: _____
(City/Town Clerk)

Date: _____

The Town of Madison does not discriminate on the basis of disability, and the meeting facilities are ADA accessible. Individuals who need assistance are invited to make their needs known by contacting the Town's ADA/Human Resources Director Debra Milardo at 203.245.5603 or by email to milardod@madisonct.org at least five (5) business days prior to the meeting.