



**TOWN OF CROMWELL**  
**TAX COLLECTOR'S**  
**OFFICE**

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41 WEST STREET  
CROMWELL, CT 06416

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April 14, 2020

Reference: Executive Order No. 7S PROTECTION OF HEALTH AND SAFETY DURING COVID-19  
PANDEMIC RELIEF FOR TAXPAYER AND TENENTS.

Dear Taxpayer and Tenants

This is provided to you with a snapshot view of the Executive Order No. 7S that pertains to you concerning taxes and sewer billing Sec:6a and Sec: 6c.

**Sec 6a Deferment Program.** Period March 10, 2020 through July 1, 2020. The Cromwell Council approved to offer to a deferment program to eligible taxpayer, businesses, nonprofits and residents a deferment by ninety days of any taxes on Real Estate, Personal Property or Motor Vehicle and Sewer 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 COVID-19 and or those that document they are providing relief to those significantly affected by the COVID-19 PANDEMIC.

**Sec 6c 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 Doug Sienna, Tax Collector that the parcel has or will suffer a significant income decline or that commensurate forbearance was offered to their tenants or lessees.

The interest rate during the deferment period is zero percent for payments made during this period. Once the deferment period has lapsed the interest rate per statute 12-145 will apply.

Regards,

Doug Sienna, CCMC  
Tax Collector

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.

<b>APPLICANT'S ATTESTATION</b>	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	
<b>TAX COLLECTOR'S DETERMINATION</b>	<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.) ____/____/____