

COVID-19 Property Tax Relief Program for WARREN

On **APRIL 21, 2020** The **Town of WARREN** adopted a Tax Deferment Program for all **WARREN** Taxpayers with certain stipulation for landlords only:

Executive Orders 7S #6 7S # 6 and 7W ("EO 7S & 7W") issued by Governor Lamont on April 1, 2020 provided relief for taxpayers through a local option tax deferral and/or low interest program.

The effect of this program is the equivalent of an extended grace period. The last day to pay the **JULY 1, 2020** tax installment amount due without interest is extended from **AUGUST 1, 2020** to **OCTOBER 1, 2020**. **OCTOBER 2, 2020** taxes will become delinquent and are subject to interest penalty at the rate of **1 ½% per month or fraction thereof from the due date of JULY 1, 2020, with a minimum interest of \$2.00 per installment.**

This program allows the **TOWN OF WARREN** to extend the last day to pay amount due for real estate property, personal property, **AND** motor vehicle tax bills that become due on **JULY 1, 2020** for three months from the date that they become due and payable without interest or penalty to eligible taxpayers as defined by the executive order. ****If you are able to pay your taxes before the extended grace period, we strongly encourage you to do so.**

Landlord Eligibility under the Deferment Program:

In order for landlords (or any taxpayer that rents or leases property to tenants or lessees) to be eligible for the Deferment Program, they must provide the Tax Collector with documentation that either the parcel will suffer significant income decline, or, that commensurate forbearance has been offered to their tenants.

Residential landlords would need to mail or email the Tax Collector confirming that they are in compliance with Executive Order 7X (which states that all landlords shall give their renters an automatic 60 day grace period for April rent and if requested, another 60 day grace period for May rent) or some other evidence of eligibility.

Commercial landlords would need to submit documentation proving the property has or will suffer a significant revenue decline or will need to submit documentation proving that commensurate forbearance has been offered to their tenants or lessee. Commensurate forbearance, for purposes of this program, means either (1) a deferral of 25% of rent for ninety (90) days after its due date; (2) a deferral of one month's rent to be paid over the ninety (90) day period; or (3) forbearance substantially similar to (1) or (2) as determined by the tax collector. The landlord must provide documentation evidencing proof that tenants have received forbearance or that the landlord has actively offered forbearance to the tenants or lessees.

Tax Deferment Applications and Deadlines:

The Tax Deferment Applications are available at the OPM website or on our **WARREN** website, **www.warrenct.org/tax-collector**. The application AND supporting documentation must be received no later than **JULY 1, 2020** by the **TOWN OF WARREN TAX COLLECTOR**. They can be submitted via email to **collector@warrenct.org** or by mail to **TOWN OF WARREN, 50 CEMETERY RD, WARREN, CT 06754**. Please be sure to submit the completed forms AND supporting documentation.

Escrow Payments: According to the Governor's EO 7S/7W Financial institutions and mortgage servicers that holds property tax/fees payments in escrow on behalf of a borrower shall continue to remit such payments to the **Town of WARREN**, so long as the borrower remains current on their mortgage or is in a forbearance or deferment program, irrespective of the borrower's eligibility for or participation in the Deferment Program or the Low Interest Rate Program.

If you have any questions, please contact the **TOWN OF WARREN** at **(860) 868-7881**.