



## Town of Hamden Application for Municipal Tax Relief / Extended Grace Period / Deferred Payment Date GUIDELINES FOR LANDLORDS

**Overview:** Per Connecticut Governor Ned Lamont's Executive Orders 7S & 7W, and Town of Hamden Legislative Council Resolution of April 24, 2020: To ease the strain on those financially impacted by the COVID-19 pandemic, Governor Ned Lamont allowed Connecticut municipalities to adopt a local property tax relief program. In accordance with the Governor's Executive Orders, **Hamden Mayor Curt Balzano Leng, the Finance Director and the Tax Collector recommended adoption of this program, which was approved by the Council on April 24, 2020. Landlords need to apply to receive this benefit. You do not have to submit an application unless you are a landlord.**

To participate, eligible taxpayers, businesses, nonprofits, and residents must:

1. Complete the enclosed **Application - ONLY IF YOU ARE A LANDLORD** (others receive it automatically)
2. Provide **accompanying proof – details herein**
3. Submit the above to the Tax Collector's Office, 2750 Dixwell Ave, Hamden, CT 06518, or email to [covidthaxext@hamden.com](mailto:covidthaxext@hamden.com) **PRIOR TO the application deadline of JULY 1, 2020.**

**Applicants who are approved will have their 'last day to pay' deferred, and will have until Thursday, October 1, 2020 to pay their property tax installment that is due July 1, 2020.**

1. If a tax bill is not paid on or before October 1, 2020, it will accrue interest at 1.5% per month, calculated from the bill's original July 1 due date. This will apply to any Town of Hamden tax on real property, personal property, or motor vehicles.
2. **Recommendation: Please apply as soon as possible. Do not wait to receive your tax bills in the mail.** Please redact any sensitive information, such as social security or tax ID numbers. Applications are subject to Freedom of Information laws, and may not be exempt from disclosure, although backup documentation may be exempt.
3. **If your real estate taxes are escrowed by your mortgage holder, and paid to us by them, or by their agent, your mortgage holder is still obliged to make payment by Monday, August 3, 2020.** This rule is per the Governor's Executive Order. This applies only to real estate taxes. You may still be eligible for the extended grace period on other types of taxes - for example, personal property and motor vehicle.
4. **If the landlord is not extending similar forbearance to tenants at a specific property, that property is not eligible for this program. This rule is per the Governor's Executive Order.**
5. **Nothing prevents any taxpayer from paying their taxes at the normal time (no later than Monday, August 3, 2020). You are free to do so, if you wish. You will remain free to do so, even if you apply now, and later change your mind. You may pay at any time up to and including October 1, 2020.**
6. **Applications must be received no later than July 1, 2020.** Applications that are not received by the Tax Collector's Office on or before July 1 cannot be accepted, per the Governor's Executive Order.

If there are questions, please reach out to the tax collector's office at [covidthaxext@hamden.com](mailto:covidthaxext@hamden.com). It is the Town's intent to make this application process as simple as possible, and to qualify as many applicants as possible, while complying with the requirements promulgated by the State of Connecticut through these executive orders.

## INSTRUCTIONS and ELIGIBILITY REQUIREMENTS:

**RESIDENTS:** No application is necessary. The extended grace period is automatic. You have until **October 1, 2020** to pay your installment due **July 1, 2020** without interest. The extended grace period is granted by the Town "no questions asked." However, if your real property taxes are escrowed by your mortgage holder, and paid to us by them, or by their agent, **your mortgage holder is still obliged to make payment by Monday, August 3, 2020.** This rule is per the Governor's Executive Order. This applies to real estate taxes. You may still take advantage of the extended grace period on other taxes that are NOT ESCROWED - for example, personal property and motor vehicle taxes.

### LANDLORDS: PLEASE PROVIDE:

1. If you are a **RESIDENTIAL LANDLORD (non-commercial)**, you need only to confirm in writing that you are complying with Executive Order 7X (automatic 60 day rent extensions for April, and on request for May, 2020). Use the enclosed form, and include that statement. No other documentation is required.
2. If you are a **COMMERCIAL LANDLORD**, show that revenue is expected to decrease at least 30% in the April to June 2020 period versus the April to June 2019 period at this property **OR:**

Documentation to show that this property has suffered, or will suffer, a 'significant revenue decline,' **OR:**

Documentation proving that commensurate forbearance was offered to the tenants or lessees (commercial) at this property. "*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 three (3) months after its due date; b) a deferral of one month's rent to be paid over the three (3) month period, or c) forbearance substantially similar to (a) or (b), as determined by the tax collector.

For Item #2 above, you may consider providing any of the following: three months' bank statements; proof that some tenants or lessees have received forbearance; or, proof that the landlord has actively communicated with tenants or lessees to offer forbearance.

3. **Proof of ownership** (i.e. copy of your business license, utility bill, Secretary of State listing, or other proof of ownership).

**LANDLORDS: PLEASE SUBMIT AS FOLLOWS, no later than July 1, 2020. All applications must be signed and dated to be approved.**

1. Mail to: Tax Collector's Office, 2750 Dixwell Ave, Hamden CT 06518
2. Apply Online / by Email: Send your completed application, and backup, to: [covidthaxext@hamden.com](mailto:covidthaxext@hamden.com)
3. A fillable application form is available online at:

<https://www.hamden.com/DocumentCenter/View/2429>

4. Send by Facsimile to the Tax Collector's Office at: 203 287 7145
5. Apply in person at Hamden Government Center: You may drop off your application at our Tax Department drop box outside of the Government Center, to the right of the main entrance. (Look for green mail boxes)

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