


**NOTICE OF ALDERMANIC MEETING
OF
THE CITY OF NEW HAVEN
GREETINGS**

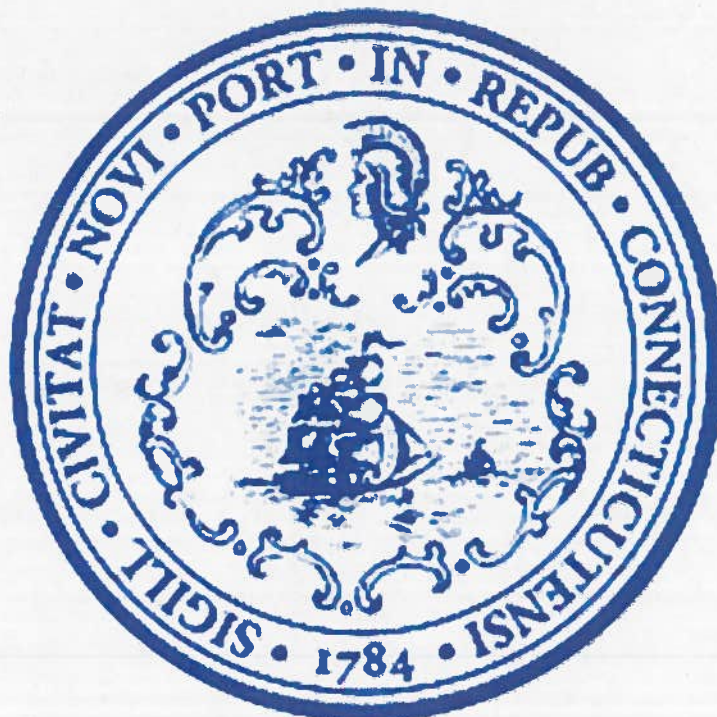
You are hereby required to meet in the Aldermanic Chambers of the City of New Haven on the date and time below.

MONDAY 20TH DAY APRIL 2020

At 7:00 PM

Given under my hand this 17th Day of April 2020


Justin Elicker, Mayor



The Seal Of The City Of New Haven

**BOARD OF ALDERS
REGULAR MEETING
APRIL 20, 2020
AGENDA**

Attendance
Divine Guidance
Committee of Escort
Black and Hispanic Caucus State of the City Address
Approval of The Journal of the April 2, 2020 Board of Alders Meeting

UNANIMOUS CONSENT

1. From Alder Sabin submitting a Resolution of the New Haven Board of Alders condemning anti-Semitism.
2. From the Board of Alders submitting a Resolution of the New Haven Board of Alders opting into the State of Connecticut's property relief program.
3. Order of the Board of Alders approving the request from David Mullings for assistance concerning motor vehicle tax account number account #734109.

COMMUNICATIONS

4. From Alders Roth, Festa, Winter submitting a request for a workshop of the 2019 State of Connecticut's property tax relief Deferment Program and Low-Interest Rate Program.
5. From Alders Roth, Douglass, Sabin, Walker-Myers submitting a Resolution expressing our condolences on the passing of former longtime city employee and civic leader Brian McGrath.
6. From Alder Walker-Myers submitting a Resolution expressing our condolences on the passing of former long-time city Registrar Delores Knight.
7. From the Mayor submitting an Order of the Board of Alders of the City of New Haven accepting and approving the list of proposals and organizations applying for eligibility to receive donations under the 2020 Connecticut Neighborhood Assistance Act.
8. From the City Budget Director And Acting Controller Submitting an Order Authorizing the Mayor to accept Cares Act Funding awarded by the US Department of Housing and Urban Development for Community Development Block Grant Corona Virus (CDBG-CV), Housing Opportunities for Persons with Aids Corona Virus (HOPWA-CV) and Emergency Solutions Grants Corona Virus (ESG-CV) Funds.
9. From the Executive Director of Livable City submitting an Order authorizing the City of New Haven to enter into a second amendment to the amended & restated city cooperation agreement with the Housing Authority of the City of New Haven and Glendower Farnam Courts I, LLC and Glendower Farnam Courts II 4% and Glendower Farnam Courts II 9% LLC and Glendower Group, Inc., with respect to the redevelopment of Farnam Courts.
10. From the Chapel West Special Services District submitting an order approving the fiscal year 2020-2021 budget and imposing a levy as municipal tax levy for the Chapel West Special Services District.
11. From the Grand Avenue Special Services District submitting an order approving the fiscal year 2020-2021 budget and imposing a levy as municipal tax levy for the Grand Avenue Special Services District.
12. From the Town Green Special Services District submitting an order approving the fiscal year 2020-2021 budget and imposing a levy as municipal tax levy for the Town Green Special Services District.

13. From the Whalley Avenue Special Services District submitting an order approving the fiscal year 2020-2021 budget and imposing a levy as municipal tax levy for the Whalley Avenue Special Services District.

FIRST READINGS

14. Joint Community Development/Health and Human Services. Favorable.

From the Mayor submitting the Order of the Board of Alders of The City of New Haven approving the City of New Haven's 2020-2024 Five Year Consolidated Plan And 2020-2021 (CDBG), Home Investment Partnership (HOME), Housing Opportunities For Persons With Aids (HOPWA), And Emergency Solutions Grants (ESG) Funds to be submitted to the Department of Housing and Urban Development for federal financial assistance for planning and community development activities under the provisions of Title I of The Housing and Community Development Act of 1974 as amended, (PL 93-383); The Cranston Gonzalez National Affordable Housing Act of 1990 as amended(PL 101-625); The McKinney-Vento Homeless Assistance Act of 2000 as amended (PL 106-400); The Homeless Emergency Assistance and Rapid Transition To Housing (HEARTH) Act Of 2009; And The AIDS Housing Opportunity Act (PL 102-550); hereafter referred to as "Housing And Community Development Program Acts" and, for activities to be funded by program income and/or reprogramming funds from prior grant years.

SECOND READINGS

15. Aldermanic Affairs. Favorable.

- a. Order of the New Haven Board of Alders approving the reappointment of Steven Cousin Jr. to the Board of Fire Commissioners.
- b. Order of the New Haven Board of Alders approving the reappointment of Vincent E. Mauro, Jr. of to the Board of Fire Commissioners.
- c. Order of the New Haven Board of Alders approving the reappointment of Paul Maccio to the Commission on Aging.
- d. Order of the New Haven Board of Alders approving the appointment of Kisha Hull to the Commission on Aging.
- e. Order of the New Haven Board of Alders approving the Appointment of Kimberly Ploszaj, State Department of Public Health Representative, to the Lead Poisoning Advisory Committee.
- f. Order of the New Haven Board of Alders approving the appointment of Amanda Decew, Health Care Provider, to the Lead Poisoning Advisory Committee.
- g. Order of the New Haven Board of Alders approving the appointment of Benjamin Trachten, Landlord Representative, to the Lead Poisoning Advisory Committee.
- h. Order of the New Haven Board of Alders approving the appointment of Attorney Amy Marx, New Haven Legal Aid Assistance Representative, to the Lead Poisoning Advisory Committee.
- i. Order of the New Haven Board of Alders approving the appointment of Dr. Erin Nozetz to the Lead Poisoning Advisory Committee.
- j. Order of the New Haven Board of Alders approving the appointment of Dr. Marjorie Rosenthal, Health Care Provider, to the Lead Poisoning Advisory Committee.

- k. Order of the New Haven Board of Alders approving the appointment of Dr. Meredith Williams to the Lead Poisoning Advisory Committee.
- l. Order of the New Haven Board of Alders approving the Mayor's Reappointment of Hon. Jeanette Morrison to the Board of Library Directors as Board of Alders Representative.
- m. Order of the New Haven Board of Alders approving the Mayor's Reappointment of Hon. Jody Ortiz to the Port Authority.

16. Aldermanic Affairs. Leave to Withdraw.

- a. Order of The New Haven Board of Alders Approving the appointment of Ms. Evelise Ribiero to the Lead Poisoning Advisory Committee.
- b. Order of The New Haven Board of Alders Approving the appointment of Ms. Chyrise Holmes to the Lead Poisoning Advisory Committee.
- c. Order of The New Haven Board of Alders to read and file the reappointment of Mr. John A. Cirello to the Civil Service Commission.

17. Community Development. Favorable. Order approving the disposition of 92 Olive Street and approving a Development and Land Disposition Agreement with respect to 92 Olive Street and 98 Olive Street, New Haven.

18. City Services and Environmental Policy.

- a. Resolution of the Board of Alders authorizing the Mayor of the City of New Haven to execute encroachment permits, maintenance agreements, and other paperwork for a public mural in the I-91 underpass at the intersection of State Street and Bradley Street, in accordance with the 2019 Department of Transportation Public Art Policy.
- b. Resolution of the Board of Alders authorizing the Mayor of the City of New Haven to execute encroachment permits, maintenance agreements, and other paperwork for two existing public murals on State Department of Transportation Underpasses along State Street, in accordance with the 2019 Department of Transportation Public Art Policy.
- c. Resolution of the New Haven Board of Alders authorizing the adoption of the Digital Inclusion Plan for the City of New Haven focusing on expanding internet broadband access to all premises across New Haven, creating jobs and small business opportunities, and advancing the education of our children.
- d. Resolution of the Board of Alders of the City of New Haven authorizing the City of New Haven to: 1) enter into an interlocal agreement; 2) create a broadband innovation committee to develop and manage a citywide fiber network; and 3) enter into a concession agreement to develop a feasibility study.



Hon. Board of Alders

165 Church Street

New Haven, CT 06510-2010

Dear President Walker-Myers,

Across the country and in the tri-state area, anti-Semitic attacks have occurred with rising and frightening frequency in recent years, including a massacre at the Tree of Life Synagogue in Pittsburgh, Pennsylvania, a stabbing at a rabbi's home in Monsey, New York, and a shooting at a kosher market in Jersey City, New Jersey.

Between 2014 and 2018, the Federal Bureau of Investigation reported a nearly 40 percent increase in hate crimes against Jews or Jewish institutions in the United States.

In the last year, the New Haven community has witnessed several incidents of anti-Semitism, including on Tuesday, March 31, when Rabbi Yehoshua Rosenstein was attacked outside of the Chabad House on Lynwood Place in Downtown New Haven.

The right of the people of New Haven and of the United States to fully and openly practice and express their faith without fear is a pillar of our democratic society. Especially during the COVID-19 pandemic, tolerance, respect, and kindness are crucial to the well-being and prosperity of the New Haven community. During this time of great challenges and tragedy, our community must stand together to reject hate and discrimination of all forms.

Therefore, please find attached a Resolution condemning anti-Semitism and expressing solidarity with the Jewish community in our city.

RESOLUTION OF THE NEW HAVEN BOARD OF ALDERS CONDEMNING ANTI-SEMITISM

WHEREAS: Across the country and in the tri-state area, anti-Semitic attacks have occurred with rising and frightening frequency in recent years, including a massacre at the Tree of Life Synagogue in Pittsburgh, Pennsylvania, a stabbing at a rabbi's home in Monsey, New York, and a shooting at a kosher market in Jersey City, New Jersey; and

WHEREAS: Between 2014 and 2018, the Federal Bureau of Investigation reported a nearly 40 percent increase in hate crimes against Jews or Jewish institutions in the United States; and

WHEREAS: In the last year, the New Haven community has witnessed several incidents of anti-Semitism, including on Tuesday, March 31, when Rabbi Yehoshua Rosenstein was attacked outside of the Chabad House on Lynwood Place in Downtown New Haven; and

WHEREAS: The right of the people of New Haven and of the United States to fully and openly practice and express their faith without fear is a pillar of our democratic society; and

WHEREAS: Especially during the COVID-19 pandemic, mutual tolerance, respect, and kindness are crucial to the well-being and prosperity of the New Haven community

NOW, THEREFORE, BE IT RESOLVED BY THE NEW HAVEN BOARD OF ALDERS THAT WE CONDEMN ALL ACTS OF DISCRIMINATION OR VIOLENCE AGAINST PEOPLE OF THE JEWISH FAITH AND ENCOURAGE ALL PEOPLE TO TREAT EACH OTHER WITH DECENCY AND GOOD WILL, ESPECIALLY IN THESE DIFFICULT TIMES.

RESOLUTION OF THE NEW HAVEN BOARD OF ALDERS TO AUTHORIZE THE CITY OF NEW HAVEN TO PARTICIPATE IN BOTH THE DEFERMENT AND LOW INTEREST RATE PROPERTY TAX RELIEF PROGRAMS PURSUANT TO GOVERNOR LAMONT'S EXECUTIVE ORDER NO. 7S

WHEREAS: there exists a global pandemic of Coronavirus Disease 2019 (“COVID-19”); and

WHEREAS: the pandemic has resulted in the rapid spread of infections throughout the State of Connecticut; and

WHEREAS: on March 10, 2020, the Governor declared a public health emergency and civil preparedness emergency throughout the State pursuant to sections 19a-131a and 28-9 of the General Statutes; and

WHEREAS: on March 13, 2020, the President of the United States declared a national emergency pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”); and

WHEREAS: many residents and taxpayers are suffering financial hardship due to illness, business operations being suspended or ceased, layoffs and other complications due to the COVID-19 pandemic; and

WHEREAS: on April 1, 2020, the Governor issued Executive Order No. 7S which requires municipalities to implement, by action of its legislative body, one or both of two prescribed property tax relief programs; and

WHEREAS: the Deferment Program allows eligible taxpayers, businesses, nonprofits and residents who have suffered a significant adverse economic impact by COVID-19 and those that are providing relief to others significantly affected by the COVID-19 pandemic to defer up to ninety days the payment of real property, personal property and motor vehicles taxes; and

WHEREAS: the Low Interest Rate Program establishes a maximum interest rate of three (3) percent for certain delinquent tax payments on real property, personal property or motor vehicles due and payable; and

WHEREAS: both programs would benefit residents and taxpayers in who are struggling financially to deal with the effects of COVID-19.

NOW, THEREFORE, BE IT RESOLVED BY THE NEW HAVEN BOARD OF ALDERS that the City of New Haven shall participate in both the Deferment Program and the Low Interest Rate Program; and

BE IT FURTHER RESOLVED that the Secretary of the Office of Policy and Management of shall be sent a copy of the Resolution upon adoption.

RESOLUTION OF THE NEW HAVEN BOARD OF ALDERS EXPRESSING ITS
CONDOLENCES ON THE PASSING OF LONGTIME CITY EMPLOYEE BRIAN
MCGRATH

WHEREAS: Brian McGrath, who was a prominent civic leader in New Haven in government and voice for neighborhood issues in New Haven for over 40 years died after a long struggle with cancer; and

WHEREAS: his services to the city and its residents spanned parts of at least five decades; and

WHEREAS: his career in New Haven city government included running the traffic and parking department and overseeing economic development projects; and

WHEREAS: among his many roles he most recently served as executive director of the Chapel West Special Services District and on the city's Redevelopment Commission and president of the New Haven Philatelic Society; and

WHEREAS: he always advocated strongly for his beliefs on how to best help the city, and had the special ability to engage with people and build ties across the community

WHEREAS: it is fitting and appropriate for the Board of Alders to recognize him for all he did for the City of New Haven;

NOW, THEREFORE BE IT RESOLVED, BY THE CITY OF NEW HAVEN THAT the Board of Alders recognizes the significance of the contributions of Brian McGrath to our city and expresses its deepest condolences on his recent passing.

.

Dear President Walker-Myers,

We are writing to request that the appropriate aldermanic committee hold a workshop on the new Deferment Program and Low-Interest Rate Program - or whichever program the Board of Alders votes to adopt on April 20, 2020, if it only selects one. This will enable the Board of Alders to: (1) help ensure the city is prepared to efficiently administer the program(s); and (2) provide all taxpayers who will be impacted by the program(s) the important opportunity to learn more about them. Because of the short time frame before these programs will take effect, we request that the workshop takes place in May.

Each of these programs will provide critical extra time for people financially impacted by COVID-19, and those on the front lines of COVID-19, to pay property taxes during this unprecedented situation. The Board of Alders has a responsibility to help ensure the process runs smoothly, so that it does not add stress to people's lives during an already stressful time.

Moreover, there are some complex elements in the OMB guidance related to these programs that it will be important to thoroughly understand before this takes effect in just a few months. For example, one key provision relates to landlords, given the large number of renters in New Haven. We want to ensure that landlords who take advantage of these programs truly are passing along commensurate breaks to renters. Executive Order 7X, providing a grace period for April and May rent, likely will influence the implementation of the programs, and so it will be helpful to discuss their interplay.

There are also questions about if the deferment program applies at all to people who pay taxes by escrow.

Thank you for considering this important request.



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.

CHECK LIST FOR ALDERMANIC SUBMISSIONS

X	Cover Letter
X	Resolutions/ Orders/ Ordinances
X	Prior Notification Form
X	Fiscal Impact Statement - Should include comprehensive budget
	Supporting Documentation
X	Disk or E-mailed Cover letter & Order
	IN ADDITION, IF A GRANT:
	Notice of Intent
	Grant Summary
	Executive Summary (not longer than 5 pages without an explanation)

Date Submitted: April 15, 2020

Meeting Submitted For: _____

Regular or Suspension Agenda: _____

Submitted By: Michael Gormany

Title of Legislation:

CARES ACT FUNDING AWARDED BY THE US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT COMMUNITY DEVELOPMENT BLOCK GRANT CORONA VIRUS(CDBG-CV), HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS CORONA VIRUS (HOPWA-CV) AND EMERGENCY SOLUTIONS GRANTS CORONA VIRUS (ESG-CV) FUNDS

Comments:

Coordinator's Signature: _____

Controller's Signature (if grant): _____

Mayor's Office Signature: _____

Call 946-7665 with any questions.

****PLEASE NOTE CLEARLY IF UC (UNANIMOUS CONSENT) IS REQUESTED****



Justin Elicker
Mayor

CITY OF NEW HAVEN OFFICE OF MANAGEMENT & BUDGET

165 Church Street, New Haven, CT 06510
Phone 203-946-6413, Fax 203-946-7924



Michael Gormany
City Budget Director

April 15, 2020

Alder Tyisha Walker-Myers
President of Board of Alders
23rd Ward
Board of Alders
165 Church Street
New Haven, CT 06510

RE: Acceptance of Funding for CDBG Cares Act Award

Dear Honorable President Walker-Myers:

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law on March 27, 2020, providing much needed assistance to the American people as the country works diligently to combat COVID-19. The U.S. Department of Housing and Urban Development (HUD) has made available \$3.064 billion through its Community Development Block Grant, Emergency Solutions Grant, and Housing Opportunities for Persons with AIDS programs to help America's low-income families and most vulnerable citizens.

These funds have been awarded using HUD's existing grant formula calculations. In the first round of funding allocations, the City of New Haven has been awarded \$2,236,393 of Community Development Block Grant Coronavirus (CDBG-CV) funds; \$1,137,914 of Emergency Solutions Grants Coronavirus (ESG-CV) funds; \$160,839 of Housing Opportunities for Persons with AIDS Coronavirus (HOPWA-CV) funds. These supplemental awards may be used to reimburse allowable costs incurred prior to the receipt of the City's supplemental award letter. Funds may be to support pandemic response and a range of eligible activities that help prevent, prepare for or respond to the spread of infectious disease. HUD also recommends coordination with local health authorities to determine the greatest use of this funding.

I look forward to your involvement in helping the City support our most vulnerable residents in these unprecedented times.

Sincerely,

Michael Gormany
City Budget Director and Acting Controller



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-7000

ASSISTANT SECRETARY FOR
COMMUNITY PLANNING AND DEVELOPMENT

April 2, 2020

The Honorable Justin Elicker
Mayor of New Haven
165 Church Street
New Haven, CT 06510-2010

Dear Mayor Elicker:

I am pleased to inform you of a special allocation to your jurisdiction of Community Development Block Grant funds to be used to prevent, prepare for, and respond to the coronavirus (COVID-19). This allocation was authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, which was signed by President Trump on March 27, 2020, to respond to the growing effects of this historic public health crisis.

The CARES Act made available \$5 billion in Community Development Block Grant Coronavirus (CDBG-CV) funds. Of this amount, the Department is immediately allocating \$2 billion based on the fiscal year 2020 CDBG formula. The remaining \$3 billion shall be allocated based on needs using best available data, in the following tranches: \$1 billion shall be allocated to States and insular areas within 45 days of enactment of the CARES Act, and \$2 billion shall be distributed to states and local governments at the discretion of the Secretary. Up to \$10 million will be set aside for technical assistance. Given the immediate needs faced by our communities, the Department has announced the first allocation of funds. Your jurisdiction's allocation is \$2,236,393.

The CARES Act adds additional flexibility for both the CDBG-CV grant and, in some cases, for the annual FY2020 CDBG grants in these unprecedented times. The public comment period is reduced to not less than 5 days, grantees may use virtual public hearings when necessary for public health reasons, the public services cap is suspended during the emergency, and States and local governments may reimburse costs of eligible activities incurred for pandemic response regardless of the date.

In addition, the CARES Act authorizes the Secretary to grant waivers and alternative requirements of statutes and regulations the Secretary administers in connection with the use of CDBG-CV funds and fiscal year 2019 and 2020 CDBG funds (except for requirements related to fair housing, nondiscrimination, labor standards, and the environment). Waivers and alternative requirements can be granted when necessary to expedite and facilitate the use of funds to prevent, prepare for, and respond to coronavirus.

The Department is developing a notice that will further describe the CARES Act's provisions, a Quick Guide to the CARES Act flexibilities and other provisions, and other resources

to enable swift implementation of CDBG-CV grants. As these become available, they will be posted on HUD's website and distributed to grantees. The Department will also support grantees with technical assistance.

As you develop your plan for the use of these grant funds, we encourage you to consider approaches that prioritize the unique needs of low- and moderate-income persons and the development of partnerships between all levels of government and the private for-profit and non-profit sectors. You should coordinate with state and local health authorities before undertaking any activity to support state or local pandemic response. CDBG-CV grants will be subject to oversight, reporting, and requirements that each grantee have adequate procedures to prevent the duplication of benefits. HUD will provide guidance and technical assistance on DOB and regarding prevention of fraud, waste, and abuse and documenting the impact of this program for beneficiaries.

The Office of Community Planning and Development (CPD) is looking forward to working with you to successfully meet the urgent and complex challenges faced by our communities. If you or any member of your staff has questions, please contact your local CPD Field Office Director or CPDQuestionsAnswered@hud.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "John Gibbs", written in a cursive style.

John Gibbs
Acting Assistant Secretary
for Community Planning and Development
U.S. Department of Housing and Urban Development



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-7000

ASSISTANT SECRETARY FOR
COMMUNITY PLANNING AND DEVELOPMENT

April 2, 2020

The Honorable Justin Elicker
Mayor of New Haven
165 Church Street
New Haven, CT 06510-2010

Dear Mayor Elicker:

I am pleased to inform you of special Emergency Solutions Grants (ESG) Program funds HUD is allocating to your jurisdiction in the amount of \$1,137,914, as authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136. These special ESG-CV funds are to be used to prevent, prepare for, and respond to the coronavirus pandemic (COVID-19) among individuals and families who are homeless or receiving homeless assistance; and to support additional homeless assistance and homelessness prevention activities to mitigate the impacts of COVID-19.

President Trump signed the CARES Act on March 27, 2020 to help the Nation respond to the coronavirus outbreak. The CARES Act made available an additional \$4 billion in ESG-CV funds to supplement the Fiscal Year (FY) 2020 ESG funding provided under the Further Consolidated Appropriations Act, 2020 (Public Law 116-94). Of this amount, the Department is immediately allocating \$1 billion for ESG-CV grants based on the FY 2020 ESG formula. The rest of the funding for ESG-CV grants will be allocated directly to States or units of local government by a separate formula developed by the Secretary. Up to \$40 million of the additional funds will be set aside for technical assistance.

Given the immediate needs faced by our communities, the Department has announced the first allocation of funds, which are subject to the following flexibilities and conditions provided by the CARES Act:

- The funds may be used to cover or reimburse allowable costs incurred by a State or locality before the award of funding (including prior to the signing of the CARES Act) to prevent, prepare for, and respond to COVID-19;
- The funds are not subject to the spending cap on emergency shelter and outreach under 24 CFR 576.100(b)(1);
- Up to 10 percent of funds may be used for administrative costs, as opposed to 7.5 percent as provided by 24 CFR 576.108(a);
- The funds are exempt from the ESG match requirements, including 24 CFR 576.201;
- The funds are not subject to the consultation and citizen participation requirements that otherwise apply to the Emergency Solutions Grants, however each recipient must

publish how its allocation has and will be used, at a minimum, on the Internet at the appropriate Government web site or through other electronic media;

- The funds may be used to provide homelessness prevention assistance (as authorized under 24 CFR 576.103 or subsequent HUD notices) to any individual or family who does not have income higher than HUD's Very Low-Income Limit for the area and meets the criteria in paragraphs (1)(ii) and (1)(iii) of the "at risk of homelessness" definition in 24 CFR 576.3;
- That recipients may deviate from applicable procurement standards when using these funds to procure goods and services to prevent, prepare for, and respond to coronavirus, notwithstanding 24 CFR 576.407(f) and 2 CFR 200.317-200.326;
- While we encourage you to offer treatment and supportive services when necessary to assist vulnerable homeless populations, individuals and families experiencing homelessness must not be required to receive treatment or perform any other prerequisite activities as a condition for receiving shelter, housing, or other services for which these funds are used, notwithstanding 24 CFR 576.401(e).

In addition, the Act authorizes the Secretary to grant waivers of and specify alternative requirements for statutes and regulations the Secretary administers in connection with the use of ESG funds (except for requirements related to fair housing, nondiscrimination, labor standards, and the environment). These waivers and alternative requirements can be issued when necessary to expedite and facilitate the use of funds to prevent, prepare for, and respond to coronavirus.

The Department is developing a notice that will further lay out the CARES Act provisions and other waivers and requirements to enable swift implementation of additional ESG-CV grants. This notice and any subsequent notices of waivers and alternative requirements will be made available on HUD's website and distributed to grantees. The Department will also support grantees with technical assistance.

As your jurisdiction develops its plan to use these grant funds, HUD encourages approaches that prioritize the unique needs of persons experiencing homelessness and the development of partnerships between all levels of government and the private for-profit and non-profit sectors. Your jurisdiction should coordinate with State and local health authorities before undertaking any activity to support state or local pandemic response. HUD encourages you to share successes that may help other grantees. Like other supplemental funding, ESG-CV grants are subject to oversight and tracking, such as requirements to prevent the duplication of benefits. We look forward to working with you to prevent fraud, waste, and abuse and to document the impact of this program for beneficiaries.

Importantly, proper reporting in the Integrated Disbursement and Information System (IDIS) is critical to ensuring grantees are complying with program requirements and policies, providing demographic and income information about the persons who benefit from funded activities, and allowing HUD to monitor recipients. Your jurisdiction's ongoing attention is essential to ensuring complete and accurate reporting of performance measurement data.

HUD's Office of Community Planning and Development (CPD) is looking forward to working with your jurisdiction to successfully meet the urgent and complex challenges faced by our communities. If you or your staff has questions, please contact your local CPD Field Office Director or CPDQuestionsAnswered@hud.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "John Gibbs", written in a cursive style.

John Gibbs
Acting Assistant Secretary
for Community Planning and Development
U.S. Department of Housing and Urban Development



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-7000

ASSISTANT SECRETARY FOR
COMMUNITY PLANNING AND DEVELOPMENT

April 2, 2020

The Honorable Justin Elicker
Mayor of New Haven
165 Church Street
New Haven, CT 06510-2010

Dear Mayor Elicker:

I am pleased to inform you of your jurisdiction's Housing Opportunities for Persons With AIDS (HOPWA) supplemental allocation in the amount of \$160,839 provided under the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") (Pub. L. No. 116-136), which was signed into law on March 27, 2020. The supplemental funds provided under the CARES Act are to be used by HOPWA grantees as additional funding to maintain operations and for rental assistance, supportive services, and other necessary actions, in order to prevent, prepare for, and respond to coronavirus.

This supplemental award may be used to reimburse allowable costs incurred prior to the receipt of your supplemental award provided such costs were to prevent, prepare for, or respond to coronavirus. Activities for which grantees may use the supplemental grant funds include, for example:

- assisting HOPWA eligible households in accessing essential services and supplies such as food, water, medications, medical care, and information;
- educating assisted households on ways to reduce the risk of getting sick or spreading infectious diseases such as COVID-19 to others;
- providing transportation services for eligible households, including costs for privately-owned vehicle transportation when needed, to access medical care, supplies, and food or to commute to places of employment;
- providing nutrition services for eligible households in the form of food banks, groceries, and meal deliveries;
- providing lodging at hotels, motels, or other locations to quarantine HOPWA-eligible persons or their household members; and
- providing short-term rent, mortgage, and utility (STRMU) assistance payments to prevent homelessness of a tenant or mortgagor of a dwelling for a period of up to 24 months.

In addition, the Office of Community Planning and Development has provided certain regulatory waivers to offer additional flexibility to program participants to prevent the spread of COVID-19 and to facilitate assistance to eligible communities and households economically impacted by the virus. Grantees should consult the ["Availability of Waivers of Community Planning and Development \(CPD\) Grant Program and Consolidated Plan Requirements to Prevent the Spread](#)

[of COVID-19 and Mitigate Economic Impacts Caused by COVID-19” memorandum](#) for more information on the availability of waivers related to COVID-19.

Formula Grantees should follow existing requirements for development of substantial amendments to their action plans that describe the amount of funding in the supplemental allocation and the planned use of funds. Please note, however, that the 30-day minimum for the required public comment period is waived for substantial amendments, provided that no less than five (5) days are provided for public comment on each substantial amendment. This waiver is available through the end of each grantee’s 2020 program year.

A new grant agreement for this allocation will be issued through your local HUD field office. Within fourteen (14) days of executing their grant agreements with HUD, grantees will also be expected to execute new project sponsor agreements addressing how the supplemental funding will be used. Further guidance pertaining to the administration of the supplemental allocation, including eligible uses of the grant funding and reporting requirements, is forthcoming.

The Office of Community Planning and Development is looking forward to working with you as you implement critical actions to prevent, prepare for, and respond to COVID-19 in your community. If you or any member of your staff have questions, please contact your local CPD Office Director.

Sincerely,

A handwritten signature in black ink, appearing to read "John Gibbs", written in a cursive style.

John Gibbs
Acting Assistant Secretary
for Community Planning and Development
U.S. Department of Housing and Urban Development

ORDER OF THE BOARD OF ALDERS AUTHORIZING THE MAYOR TO ACCEPT CARES ACT FUNDING AWARDED BY THE US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT FOR COMMUNITY DEVELOPMENT BLOCK GRANT CORONA VIRUS(CDBG-CV), HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS CORONA VIRUS (HOPWA-CV) AND EMERGENCY SOLUTIONS GRANTS CORONA VIRUS (ESG-CV) FUNDS

WHEREAS, the U.S. Department of Housing and Urban Development (HUD) immediately began allocating \$3.064 billion to help America's low-income families and most vulnerable citizens by using existing grant formula calculations; they will also be accompanied by new guidance that cuts red tape so grantees can quickly help their communities in accordance with the process prescribed in 24CFR Part 91; and

WHEREAS, Acceptance of said funds will require the City to prepare a Substantial Amendment to the Annual Action Plan, Statement of Activities and Use of Funds; and

WHEREAS, The U.S. Department of Housing and Urban Development has announced the first allocation of funds. The City of New Haven has been awarded a special allocation of Community Development Block Grant Coronavirus (CDBG-CV) funds in the amount of \$2,236,393 to be used to prevent, prepare for, and respond to the coronavirus (COVID-19). This allocation was authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, which was signed by the President on March 27, 2020, to respond to the growing effects of this historic public health crisis. Additional funds shall be allocated based on needs using best available data; and

WHEREAS, The U.S. Department of Housing and Urban Development has announced the first allocation of funds. The City of New Haven has been awarded a special allocation of Emergency Solutions Grants Coronavirus (ESG-CV) funds in the amount of \$1,137,914, as authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136. These special ESG-CV funds are to be used to prevent, prepare for, and respond to the coronavirus pandemic (COVID-19) among individuals and families who are homeless or receiving homeless assistance; and to support additional homeless assistance and homelessness prevention activities to mitigate the impacts of COVID-19; and

WHEREAS, The U.S. Department of Housing and Urban Development has announced the first allocation of funds. The City of New Haven has been awarded a special allocation of Housing Opportunities for Persons With AIDS Coronavirus (HOPWA-CV) funds in the amount of \$160,839 provided

under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136, which was signed into law on March 27, 2020. The supplemental funds provided under the CARES Act are to be used by HOPWA grantees as additional funding to maintain operations and for rental assistance, supportive services, and other necessary actions, in order to prevent, prepare for, and respond to coronavirus; and

NOW, THEREFORE BE IT RESOLVED, that the Mayor is authorized to accept Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Public Law 116-136 funding from the U. S. Department of Housing and Urban Development and is authorized to sign any associated documentation or other agreements, subsequent amendments and other documents, any of which may include indemnification provisions, and which may have a term of longer than one year, that the Mayor deems necessary or desirable regarding CARES Act funding.



450 Columbus Blvd.
Hartford CT 06103

INFORMATIONAL PUBLICATION

The Connecticut Neighborhood Assistance Act Tax Credit Program

Purpose: This Informational Publication explains the Connecticut Neighborhood Assistance Act (NAA) Tax Credit Program.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-630aa et. seq.

Definitions: For purposes of the NAA tax credit program:

Business firm means any business entity authorized to do business in Connecticut and subject to any of the following taxes:

- Insurance Companies and Health Care Centers (Chapter 207);
- Corporation Business (Chapter 208);
- Air Carriers (Chapter 209);
- Railroad Companies (Chapter 210);
- Certified Competitive Video Service Companies (Chapter 211);
- Community Antenna Television System Companies (Chapter 211);
- Satellite Companies (Chapter 211);
- Utility Companies (Chapter 212); **or**
- Business Entity (Chapter 213a). For purposes of a business entity subject to the Business Entity Tax, the credit may only be used by the members or partners of the entity that are subject to the Corporation Business Tax.

Donation of money to an open space acquisition fund means money contributed to an open space acquisition fund of any political subdivision of the state or any nonprofit land conservation organization.

The money must be used for the purchase of land, interest in land, or permanent conservation restriction on land to be permanently preserved as protected open space.

Energy conservation projects means programs to promote energy conservation that are directed toward properties where at least 75% of occupants are at an income level not exceeding 150% of the poverty level for the year immediately preceding the year during which the tax credit is to be granted or at properties owned or occupied

by charitable corporations, foundations, trusts, or other entities. Such projects include, but are not limited to:

- Energy conserving modification or replacement of windows and doors;
- Caulking and weather-stripping;
- Insulation;
- Automatic energy control systems;
- Hot water systems;
- Equipment required to operate variable steam, hydraulic, and ventilating systems;
- Replacement of burners, furnaces, or boilers;
- Electrical or mechanical furnace ignition systems; **or**
- Replacement or modification of lighting fixtures.

The Connecticut Neighborhood Assistance Act Tax Credit Program: The NAA Tax Credit Program provides a tax credit to business firms that make cash investments in qualifying community programs conducted by tax exempt or municipal agencies.

The credit may be applied against the following taxes:

- Insurance Companies and Health Care Centers (Chapter 207);
- Corporation Business (Chapter 208);
- Air Carriers (Chapter 209);
- Railroad Companies (Chapter 210);
- Certified Competitive Video Service Companies (Chapter 211);
- Community Antenna Television System Companies (Chapter 211);
- Satellite Companies (Chapter 211); **and**
- Utility Companies (Chapter 212).

The community programs must be approved by both the municipality in which the programs are conducted and by the Department of Revenue Services (DRS).

Community Programs That Qualify for the NAA Tax Credit Program: Listed below are examples of the types of programs that qualify for the NAA tax credit and the amount of the available credit.

A tax credit equal to 100% of the cash invested is available to business firms that invest in energy conservation projects.

A tax credit equal to 60% of the cash invested is available to business firms that invest in programs that provide:

- Neighborhood assistance;
- Job training;
- Education;
- Community services;
- Crime prevention;
- Construction or rehabilitation of dwelling units for families of low and moderate income in the state;
- Donation of money to an open space acquisition fund;
- Child day care facilities;
- Child care services;
- Employment and training programs directed at handicapped persons;
- Employment and training programs for unemployed workers who are 50 years of age or older;
- Education and employment training programs for recipients in the temporary family assistance program;
- Community-based alcoholism prevention or treatment; **or**
- Any other program which serves a group of individuals where at least 75% of the individuals are at an income not exceeding 150% of the poverty level for the year immediately preceding the year during which the tax credit is to be granted.

Obtaining Approval for the NAA Tax Credit Program:

Tax exempt entities and municipal agencies desiring to obtain benefits under the NAA must complete **Form NAA-01, Connecticut Neighborhood Assistance Act Program Proposal**, Parts I, II, and III and submit the form to the municipal agency overseeing the implementation of the proposal. The overseeing municipal agency then completes Form NAA-01, Part IV and submits the form to DRS on or before July 1 of each year. Prior to submitting Form NAA-01 to DRS, each municipality must hold a public hearing on all program applications. The governing body of the municipality must vote to approve the programs. Copies of the public hearing notice and minutes of the meeting approving the programs must be submitted by the municipality to DRS with the approved program proposals.

Limits on the Amount of Contributions That May Be Made or on the Amount of Tax Credit Available: The NAA Tax Credit Program has several statutory limits which must be observed, including the following:

- A business firm is limited to receiving \$150,000 in tax credits annually; however, the amount of tax credit allowed any business firm for investments in child day care facilities for any income year may not exceed \$50,000.

- The minimum contribution on which a tax credit can be granted is \$250.
- Any organization conducting a program or programs eligible for funding under the NAA is limited to receiving an aggregate of \$150,000 of funding for any program or programs for any fiscal year.
- The total amount of all tax credits allowed in any fiscal year is \$5 million, which, if exceeded, results in prorating the approved tax credits among the approved organizations.

Business Applications Deadlines: Each business firm requesting a tax credit under the NAA Tax Credit Program must complete a separate **Form NAA-02, Connecticut Neighborhood Assistance Act (NAA) Business Application**, for **each** program it wishes to sponsor. Form NAA-02 must be submitted to DRS on or after September 15 but not later than October 1 of each year. Business firms may electronically submit their application by emailing a signed Form NAA-02 to **NAAProgram@ct.gov**. Any application that is not electronically submitted may be mailed or hand-delivered to DRS.

Claiming the Tax Credit: DRS issues an NAA program approval letter to business firms that make cash investments in qualified community programs. The letter indicates the tax credit amount that may be claimed on the applicable business tax return. The tax credit amount must also be entered on **Form CT-1120K, Business Tax Credit Summary**, and/or **Form CT-207K, Insurance/Health Care Tax Credit Schedule**.

Carry Back Provisions: The amount of tax credit that is not taken on the tax return of a business firm for the income year beginning during the calendar year in which the program proposal was approved may be carried back to the two immediately preceding income years (beginning with the earlier of the years). No carry forward is allowed.

Obtaining Additional Information: Direct inquiries to:

Department of Revenue Services
Research Unit
450 Columbus Blvd. Ste 1
Hartford CT 06103

Call: **860-297-5687**

Email: **DRS.TaxResearch@po.state.ct.us**

Effect on Other Documents: Informational Publication 2013(9), The Connecticut Neighborhood Assistance Act Tax Credit Program, is superseded and may not be relied upon after the date of issuance of this Publication.

Effect of This Document: An Informational Publication issued by DRS addresses frequently asked questions about a current position, policy, or practice, usually in a less technical question and answer format.

Related Forms and Publications: Request the most recent edition of the following forms: **Form NAA-01**, *Neighborhood Assistance Act Program Proposal*, and **Form NAA-02**, *Neighborhood Assistance Act Business Application*.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential): Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select *Sign up for e-alerts* under *How Do I?* on the gold navigation bar.

CHECK LIST FOR ALDERMANIC SUBMISSIONS

X	Cover Letter
X	Resolutions/ Orders/ Ordinances
X	Prior Notification Form
X	Fiscal Impact Statement - Should include comprehensive budget
X	Supporting Documentation
X	Disk or E-mailed Cover letter & Order
	IN ADDITION IF A GRANT:
	Notice of Intent
	Grant Summary
	Executive Summary (not longer than 5 pages without an explanation)

Date Submitted: APRIL 8, 2020

Meeting Submitted For: APRIL 20, 2020

Regular or Suspension Agenda: Regular

Submitted By: Serena Neal-Sanjurjo, Executive Director

Title of Legislation:

**ORDER OF THE BOARD OF ALDERS OF THE CITY OF NEW HAVEN
AUTHORIZING THE CITY OF NEW HAVEN TO ENTER INTO A SECOND
AMENDMENT TO THE AMENDED & RESTATED CITY COOPERATION
AGREEMENT WITH THE HOUSING AUTHORITY OF THE CITY OF NEW
HAVEN AND GLENDOWER FARNAM COURTS I, LLC AND GLENDOWER
FARNAM COURTS II 4% AND GLENDOWER FARNAM COURTS II 9% LLC
AND GLENDOWER GROUP, INC., WITH RESPECT TO THE REDEVELOPMENT
OF FARNAM COURTS**

Comments: _____

Coordinator's Signature: _____

Controller's Signature (if grant): N/a

Mayor's Office Signature: _____

Call 946-7663 with any questions.

****PLEASE NOTE CLEARLY IF UC (UNANIMOUS CONSENT) IS REQUESTED****



Serena Neal-Sanjurjo
Executive Director

CITY OF NEW HAVEN

Justin Elicker, Mayor

LIVABLE CITY INITIATIVE

165 Church Street, 3rd Floor

New Haven, CT 06510

Phone: (203) 946-7090 Fax: (203) 946-4899



Michael Piscitelli
Economic Development
Administrator

April 7, 2020

Honorable Tyisha Walker
President - Board of Aldermen
City of New Haven
165 Church Street
New Haven, CT 06510

Re: **ORDER OF THE BOARD OF ALDERS OF THE CITY OF NEW HAVEN AUTHORIZING THE CITY OF NEW HAVEN TO ENTER INTO A SECOND AMENDMENT TO THE AMENDED & RESTATED CITY COOPERATION AGREEMENT WITH THE HOUSING AUTHORITY OF THE CITY OF NEW HAVEN AND GLENDOWER FARNAM COURTS I, LLC AND GLENDOWER FARNAM COURTS II 4% AND GLENDOWER FARNAM COURTS II 9% LLC AND GLENDOWER GROUP, INC., WITH RESPECT TO THE REDEVELOPMENT OF FARNAM COURTS**

Dear Honorable Tyisha Walker:

On December 20, 2018, the Board of Alderman of the City of New Haven approved an Order authorizing the City of New Haven enter into an Amended and Restated Cooperation Agreement between the City of New Haven, Housing Authority of the City of New Haven, Glendower Farnam Courts I LLC and Glendower Farnam Courts II 4% and Glendower Group Inc., with respect to the redevelopment of Farnam Court located in the Fair Haven neighborhood located in the City of New Haven, Connecticut.

Since the date of said Order, certain aspects of the Farnam Courts Redevelopment, including, without limitation, Phase 2 financing and Tax requirements under the RAD program, have been modified.

Accordingly, we respectfully request your honorable Board's favorable action on the attached Second Amendment to the Amended and Restated City Cooperation Agreement to an Order Previously Adopted to enable the Housing Authority of the City of New Haven to move forward with this project.

Thank you for your consideration of this matter. If you have any questions, please feel free to contact me at 946-6437.

Respectfully submitted,

Serena Neal-Sanjurjo
Executive Director

**SECOND AMENDMENT TO THE AMENDED AND RESTATED CITY
COOPERATION AGREEMENT
A20-0203**

This Second Amendment to the Amended and Restated City Cooperation Agreement (the “Second Amendment”) is made and entered into this ___ day of _____, 2020, by and among the Housing Authority of the City of New Haven, a public body corporate and politic organized and existing pursuant to Chapter 128 of the Connecticut General Statutes, with a chief executive office located at 360 Orange Street, New Haven, Connecticut 05611 (“HANH”), the City of New Haven, a Connecticut municipal corporation with a chief executive office located at 165 Church Street, New Haven, Connecticut 06511 (the “City”), Glendower Farnam Courts I, LLC, a Connecticut limited liability company with an office located at 360 Orange Street, New Haven, Connecticut 05611 (“GFC I”), Glendower Farnam Courts II 4%, LLC, a Connecticut limited liability company with an office located at 360 Orange Street, New Haven, Connecticut 05611 (“GFC II”), The Glendower Group, Inc., a non-stock corporation organized and existing under the laws of the State of Connecticut a Connecticut limited liability company with an office located at 360 Orange Street, New Haven, Connecticut 05611 (“Glendower Group” or “Developer” and, together with GFC I, GFC II, HANH, and the City, the “Original Parties”), Glendower Farnam Courts II 9%, LLC, a Connecticut limited liability company with an office located at 360 Orange Street, New Haven, Connecticut 05611 (“GFC II9”).

W I T N E S S E T H:

WHEREAS, the City, HANH, GFC I and the Developer executed that certain Cooperation Agreement (the “Cooperation Agreement”) dated September 9, 2016 which Cooperation Agreement set forth the rights and obligations of the parties with respect to the Farnam Courts Redevelopment; and

WHEREAS, the Original Parties executed that certain Amended and Restated City Cooperation Agreement dated December 20, 2018 (the “Amended Cooperation Agreement”) wherein the Original Parties amended and restated the Cooperation Agreement, which Amended Cooperation Agreement was thereafter amended by that certain First Amendment to the Amended and Restated City Cooperation Agreement by and among the Original Parties dated July 22, 2019 (the “First Amendment” and, together with the Amended Cooperation Agreement, the “Restated Agreement”); and

WHEREAS, the Original Parties desire to amend and modify the Restated Agreement to, *inter alia*, add GFC II9 as a party thereto and modify the Tax Agreement Period (as such term is defined in the Restated Agreement); and

WHEREAS, Section 9.03(h) of the Restated Agreement provides that any modification thereto, to be effective, must be in writing executed by the Original Parties.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Original Parties do hereby amend the Restated Agreement as follows:

1. Glendower Farnam Courts II 9%, LLC, is hereby added as a party to the Restated Agreement.

2. Section 1.09 of the Restated Agreement shall be amended to reflect Section 3.01(a)(ii).

3. Section 1.13 of the Restated Agreement entitled "Development Entity" is hereby deleted in its entirety and the following is hereby inserted in lieu thereof, also entitled "Development Entity":

"Development Entity" shall mean each entity designated by HANH and Glendower Group pursuant to Section 7.01 to own and develop both the initial and subsequent Phases of the Project, including, without limitation, GFC I, GFC II, and GFC II9."

4. Section 3.01(a)(i) is hereby deleted in its entirety and the following is hereby inserted in lieu thereof as a new Section 3.01(i):

"Commencing upon the date on which a certificate of occupancy is obtained with respect to any Affordable Rental Unit and written notification of its issuance is provided to the City of New Haven Department of Finance, Office of Contract Compliance and the Livable City Initiative (LCI) by HANH, Glendower Group or the Development Entity, the City Real Estate Taxes due on such Project Parcel with respect to the Affordable Rental Units shall abate for a period of thirty-nine (39) years, in accordance with the provisions of Section 28-4(b)(1) of the Code of Ordinances of the City of New Haven (for each Phase, the "Tax Agreement Period")."

5. Section 3.01(a)(ii) is hereby deleted in its entirety and the following is hereby inserted in lieu thereof as a new Section 3.01(ii):

3.01(a)(ii) Until the later to occur of (a) thirty-six (36) months from the effective date of this Agreement or (b) twenty-four (24) months from the issuance of a building permit or building permits for the construction or rehabilitation of all the Affordable Rental Units (hereinafter referred to as the "Construction Period"), the City Real Estate Taxes shall abate in their entirety for the Project;

6. Section 3.01(a)(iii) is hereby deleted in its entirety and the following is hereby inserted in lieu thereof as a new Section 3.01(iii):

3.01(a)(iii) Upon the expiration of the Construction Period, the annual sum payable with respect to the Affordable Rental Units during the Tax Agreement Period shall be determined by multiplying the number of Affordable Rental Units by the sum of \$350.00 (the "Base Rate"), and such Base Rate shall be increased annually with respect to each Affordable Rental Unit by three percent (3%) per annum (the "Escalation Rate"). Notwithstanding anything to the contrary contained herein, in no event shall the Base Rate be an amount which

exceeds the amount of real property taxes which would, but for this Agreement, otherwise be payable with respect to the Affordable Units.

7. Section 3.01(b) is hereby deleted in its entirety.

8. Other Amendments. Except as modified herein by this Second Amendment, all terms and conditions of the Restated Agreement remain unchanged and in full force and effect.

9. Governing Law. This Second Amendment shall be governed and construed in accordance with the laws of the State of Connecticut and the United States.

10. Counterparts. This Second Amendment may be executed in counterparts, each of which, when taken together, shall constitute one and the same instrument, binding on all parties to this Second Amendment.

IN WITNESS WHEREOF, the parties have set their hand and seal as of the date first hereinabove written.

CITY OF NEW HAVEN

By: _____
Justin Elicker
Mayor

Approved as to Form and Correctness

Alison Lanoue
Assistant Corporation Counsel

HOUSING AUTHORITY OF THE CITY OF
NEW HAVEN

By: _____
Karen DuBois-Walton
President

THE GLENDOWER GROUP, INC.

By: _____
Karen DuBois-Walton
President

ORDER OF THE BOARD OF ALDERS OF THE CITY OF NEW HAVEN AUTHORIZING THE CITY OF NEW HAVEN TO ENTER INTO A SECOND AMENDMENT TO THE AMENDED & RESTATED CITY COOPERATION AGREEMENT WITH THE HOUSING AUTHORITY OF THE CITY OF NEW HAVEN AND GLENDOWER FARNAM COURTS I, LLC AND GLENDOWER FARNAM COURTS II 4% AND GLENDOWER FARNAM COURTS II 9% LLC AND GLENDOWER GROUP, INC., WITH RESPECT TO THE REDEVELOPMENT OF FARNAM COURTS

WHEREAS, Housing Authority of the City of New Haven, a public body corporate and politic organized and existing pursuant to Chapter 128 of the Connecticut General Statutes, ("HANH"), the City of New Haven, a Connecticut municipal corporation (the "City"), Glendower Farnam Courts I, LLC, a Connecticut limited liability company ("GFC I"), Glendower Farnam Courts II 4%, LLC, a Connecticut limited liability company ("GFC II"), The Glendower Group, Inc., a non-stock corporation organized and existing under the laws of the State of Connecticut a Connecticut limited liability company ("Glendower Group" or "Developer" and, together with GFC I, GFC II, HANH, and the City, the "Original Parties"), Glendower Farnam Courts II 9%, LLC, a Connecticut limited liability company ("GFC II 9");

WHEREAS, Glendower Group is an instrumentality of HANH formed by HANH to perform, *inter alia*, certain redevelopment activities of HANH; and

WHEREAS, HANH and Glendower Group desire to redevelop Farnam Courts in multiple phases (the "Phases") as a mixed-use development with mixed income residential units together with the Infrastructure and Off Site Public Improvements, all of which may be carried out pursuant to 24 CFR 941 subpart F (the "Farnam Courts Redevelopment" or the "Project"); and

WHEREAS, the Original Parties executed that certain Amended and Restated City Cooperation Agreement dated December 20, 2018 (the "Amended Cooperation Agreement") wherein the Original Parties amended and restated the Cooperation Agreement, which Amended Cooperation Agreement was thereafter amended by that certain First Amendment to the Amended and Restated City Cooperation Agreement by and among the Original Parties dated July 22, 2019 (the "First Amendment" and, together with the Amended Cooperation Agreement, the "Restated Agreement"); and

WHEREAS, the Original Parties desire to amend and modify the Restated Agreement to, *inter alia*, add GFC II 9 as a party thereto and modify the Tax Agreement Period (as such term is defined in the Restated Agreement); and

WHEREAS, due to financial constraints Glendower Group has separated Phase 2 of the Project into a 4% tax credit project and a separate 9% tax credit project, as such Glendower Group formed GFC II 9 for redeveloping the 9% tax credit project of Phase 2 with respect to the Farnam Courts Redevelopment; and

WHEREAS, Glendower Group requires that the Tax Agreement Period contained within the Restated Agreement be modified in accordance with the provisions of Section 28-4 of the New Haven Code of Ordinances and the terms of the RAD program which requires a 39-year tax agreement; and

WHEREAS, the parties herein wish to amend the Restated Agreement to more accurately set forth both the modifications to (i) the Project Phasing entities and (ii) their respective rights and obligations under the Tax Agreement Period.

NOW THEREFORE, IT IS HEREBY ORDERED that the Mayor of the City of New Haven be and hereby is authorized to execute the Second Amendment to the Amended and Restated City Cooperation Agreement, or an Amendment substantially similar thereto, containing a 39-year tax agreement period, on behalf of the City of New Haven;

FURTHER, the Mayor is hereby authorized and empowered to execute, acknowledge and deliver any and all documents as may be needed or appropriate, from time to time, to implement and effect the intent and purposes set forth in the Second Amendment to the Amended and Restated City Cooperation Agreement and this Order.

From the Chapel West Special Services District submitting an order approving the fiscal year 2020-2021 budget and imposing a levy as municipal tax levy for the Chapel West Special Services District.

From the Town Green Special Services District submitting an order approving the fiscal year 2020-2021 budget and imposing a levy as municipal tax levy for the Town Green Special Services District.

From the Whalley Avenue Special Services District submitting an order approving the fiscal year 2020-2021 budget and imposing a levy as municipal tax levy for the Whalley Avenue Special Services District.

From the Grand Avenue Special Services District submitting an order approving the fiscal year 2020-2021 budget and imposing a levy as municipal tax levy for the Grand Avenue Special Services District.