

**BOARD OF FINANCE**  
Telephone (203) 563-0114  
Fax (203) 563-0299



**TOWN HALL**  
238 Danbury Road  
Wilton, Connecticut 06897

Jeffrey Rutishauser, *Chairman*  
Michael Kaelin, *Vice Chairman*  
Kevin Gardiner, *Clerk*  
Peter Balderston  
Chris Stroup  
Stewart Koenigsberg

## **REGULAR MEETING**

## **BOARD OF FINANCE**

**Tuesday, April 14, 2020 at 7:00 p.m.**  
**Via Videoconference**

**To view a live stream of the meeting go to the town website and follow the link**  
<https://www.wiltonct.org/home/pages/minutes-agendas-videosaudios>

1. Call to Order
2. Approval of Minutes of March 10, 2020 & April 9, 2020 (Tri-Board)
3. Financial Report – Anne Kelly-Lenz
4. Yearly Suspense List
5. Discussion of Executive Order 7S Section 6 (Suspension and Modification of Tax Deadlines and Collection Efforts)
6. Discussion of FY21 Budget
7. Committee Reports
8. Public Comment (send emails during meeting to [boardoffinance@wiltonCT.org](mailto:boardoffinance@wiltonCT.org))

	FY 19 Actual YTD	FY 20 Amended Budget	FY 20 Actual YTD	FY 20 Actual YTD to Amended Budget Fav/(Unfav)	FY 20 Forecast	FY 20 Actual to Amended Budget Fav/(Unfav)
<b>Revenues</b>						
Taxes	120,351,444	120,712,182	120,245,182	(467,000)	120,987,829	(275,647)
Education	1,459,863	207	1,426,963	1,426,756	550,407	(550,200)
Town Intergovernmental	278,314	827,996	128,744	(699,252)	827,867	129
Licenses, Permits & Fees	1,000,674	1,261,400	1,294,819	33,419	1,413,900	(152,500)
Other Revenues	406,768	623,821	377,362	(246,459)	657,324	(33,503)
Interest	488,954	500,000	507,417	7,417	580,000	(80,000)
Investments	34,203	10,000	32,968	22,968	10,000	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	124,020,220	123,935,606	124,013,455	77,849	125,027,327	(1,091,721)
<b>Expense</b>						
Debt Service	6,827,568	10,153,497	5,700,071	4,453,426	10,153,497	-
Board of Education	49,594,064	81,876,563	55,283,585	26,592,978	81,876,563	-
Board of Selectmen	20,093,166	32,542,092	20,283,257	12,258,835	32,084,609	457,483
Board of Selectmen Capital	248,169	2,543,811	746,358	1,797,453	2,543,811	-
Charter Authority	-	1,255,321	-	1,255,321	781,830	473,491
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	76,762,967	128,371,284	82,013,271	46,358,013	127,440,310	930,974

Tax Collector  
Telephone (203) 563-0127  
Fax (203) 563-0293



TOWN HALL  
238 Danbury Road  
Wilton, Connecticut 06897

Memorandum

April 9, 2020

TO: Jeffrey Rutishauser, Chairman of the Board of Finance  
FROM: Philip J. Damato, Tax Collector  
RE: Transfer of Uncollectible Taxes to Suspense

The Connecticut General Statutes, Sec. 12-165, require the Tax Collector to submit to the Town's budget making authority, before the end of the fiscal year, an estimate of uncollectible taxes for transfer to the Town's Suspense Tax Book.

Attached for your review is the Fiscal Year 201 Suspense Tax Transfer Summary of uncollectible taxes by Grand List Year type, along with a detailed list of each tax delinquent. The total proposed 2018 transfer to suspense is \$9,182.59 compared to \$5,791.94 in 2017 and \$10,221.17 in 2016.

Taxes transferred to suspense are not written off; rather they are reclassified on the General Fund Balance Sheet. Hence, unpaid taxes in suspense have the same effect as an allowance for uncollectible accounts.

If the Board of Finance approves the transfer, the annual Collectors' Certification to the Board recommending the transfer can then be signed by the Clerk of the Board of Finance for my filing with the Town Clerk

cc: Members, Board of Finance  
Lynne Vanderslice, First Selectman  
Anne Kelly-Lenz, Chief Financial Officer

**Town of Wilton  
Suspense Tax Transfer Summary  
FISCAL YEAR 2018**

<b>GRAND LIST YEAR</b>	<b>MOTOR VEHICLE</b>	<b>MOTOR VEHICLE SUPPLEMENTAL</b>	<b>PERSONAL PROPERTY</b>	<b>REAL ESTATE</b>	<b>TOTAL</b>
2018	-	-	-	127.86	\$127.86
2017	-	-	-	-	\$0.00
2016	-	-	-	-	\$0.00
2015	-	-	87.21	-	\$87.21
2014	-	-	77.81	-	\$77.81
2013	-	-	69.99	-	\$69.99
2012	1,265.95	-	62.12	-	\$1,328.07
2011	2,632.34	-	45.90	-	\$2,678.24
2010	3,763.66	849.48	43.99	-	\$4,657.13
2009	-	-	41.53	-	\$41.53
2008	-	-	39.36	-	\$39.36
2007	-	-	38.81	-	\$38.81
2006	-	-	36.58	-	\$36.58
2005	-	-	-	-	\$0.00
2004	-	-	-	-	\$0.00
<b>TOTALS</b>	<b>\$7,661.95</b>	<b>\$849.48</b>	<b>\$543.30</b>	<b>\$127.86</b>	<b>\$9,182.59</b>

Process Suspense Report

TOWN OF WILTON Date: 04/09/2020 Time: 08:51:16

Condition (s): Year: , Type: 01 - RE, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2018-01-0070428	3	DEMELIS MARIO	52	ABANDONED SUBDIV	ACC04/08/2020	127.86	0.00	0.00	127.86
REAL ESTATE		# Of Acct: 1				127.86	0.00	0.00	127.86
YR : 2018		TOTAL : 1				127.86	0.00	0.00	127.86
Grand Total:	1					127.86	0.00	0.00	127.86

Process Suspense Report

TOWN OF WILTON Date: 04/09/2020 Time: 08:51:41

Condition (s): Year: , Type: 02 - PP, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2006-02-0007475	0	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	36.58	0.00	0.00	36.58
PERSONALPROPERTY		# Of Acct: 1				36.58	0.00	0.00	36.58
YR : 2006		TOTAL : 1				36.58	0.00	0.00	36.58
2007-02-0007475	0	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	38.81	0.00	0.00	38.81
PERSONALPROPERTY		# Of Acct: 1				38.81	0.00	0.00	38.81
YR : 2007		TOTAL : 1				38.81	0.00	0.00	38.81
2008-02-0007475	0	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	39.36	0.00	0.00	39.36
PERSONALPROPERTY		# Of Acct: 1				39.36	0.00	0.00	39.36
YR : 2008		TOTAL : 1				39.36	0.00	0.00	39.36
2009-02-0007475	0	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	41.53	0.00	0.00	41.53
PERSONALPROPERTY		# Of Acct: 1				41.53	0.00	0.00	41.53
YR : 2009		TOTAL : 1				41.53	0.00	0.00	41.53
2010-02-0007475	1	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	43.99	0.00	0.00	43.99
PERSONALPROPERTY		# Of Acct: 1				43.99	0.00	0.00	43.99
YR : 2010		TOTAL : 1				43.99	0.00	0.00	43.99
2011-02-0007475	1	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	45.90	0.00	0.00	45.90
PERSONALPROPERTY		# Of Acct: 1				45.90	0.00	0.00	45.90
YR : 2011		TOTAL : 1				45.90	0.00	0.00	45.90
2012-02-0007475	1	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	62.12	0.00	0.00	62.12
PERSONALPROPERTY		# Of Acct: 1				62.12	0.00	0.00	62.12
YR : 2012		TOTAL : 1				62.12	0.00	0.00	62.12
2013-02-0007475	1	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	69.99	0.00	0.00	69.99
PERSONALPROPERTY		# Of Acct: 1				69.99	0.00	0.00	69.99
YR : 2013		TOTAL : 1				69.99	0.00	0.00	69.99
2014-02-0007475	1	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	77.81	0.00	0.00	77.81
PERSONALPROPERTY		# Of Acct: 1				77.81	0.00	0.00	77.81

Process Suspense Report

TOWN OF WILTON Date: 04/09/2020 Time: 08:51:41  
 Condition (s): Year: , Type: 02 - PP, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
YR : 2014	TOTAL : 1				77.81	0.00	0.00	77.81
2015-02-0007475 1	SIMPLY BY OTHERS LLC	45	OUT OF BUSINESS	04/08/2020	87.21	0.00	0.00	87.21
PERSONALPROPERTY	# Of Acct: 1				87.21	0.00	0.00	87.21
YR : 2015	TOTAL : 1				87.21	0.00	0.00	87.21
Grand Total: 10					543.30	0.00	0.00	543.30

## Process Suspense Report

TOWN OF WILTON Date: 04/09/2020 Time: 08:52:02

Page: 1

Condition (s): Year: , Type: 03 - MV, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2010-03-0020716	BOUHONTASH JEHAD	43	UNABLE TO LOCATE	04/08/2020	322.66	0.00	0.00	322.66
2010-03-0020752	BRAATZ JENNIFER M AND	43	UNABLE TO LOCATE	04/08/2020	90.07	0.00	0.00	90.07
2010-03-0030391	CASTILLO DONNA J	43	UNABLE TO LOCATE	04/08/2020	229.77	0.00	0.00	229.77
2010-03-0030392	CASTILLO DONNA J	43	UNABLE TO LOCATE	04/08/2020	62.97	0.00	0.00	62.97
2010-03-0040478	DEPAULA-DEOLIVEIRA RAQUE	43	UNABLE TO LOCATE	04/08/2020	22.52	0.00	0.00	22.52
2010-03-0040898	DRUMMOND GILLIAN M	43	UNABLE TO LOCATE	04/08/2020	75.48	0.00	0.00	75.48
2010-03-0080043	HAHN JOHN Y	43	UNABLE TO LOCATE	04/08/2020	59.03	0.00	0.00	59.03
2010-03-0080125	HANSEN ROBERT	43	UNABLE TO LOCATE	04/08/2020	13.55	0.00	0.00	13.55
2010-03-0080959	HONEY HILL PRODUCTIONS	43	UNABLE TO LOCATE	04/08/2020	95.91	0.00	0.00	95.91
2010-03-0080963	HONEYHILL PRODUCTIONS	43	UNABLE TO LOCATE	04/08/2020	25.44	0.00	0.00	25.44
2010-03-0120441	LEVY MARIE M	43	UNABLE TO LOCATE	04/08/2020	21.68	0.00	0.00	21.68
2010-03-0120548	LINDERMAN SHARON FORREST	43	UNABLE TO LOCATE	04/08/2020	10.09	0.00	0.00	10.09
2010-03-0130055	MADSEN OERJAN M	43	UNABLE TO LOCATE	04/08/2020	260.21	0.00	0.00	260.21
2010-03-0130056	MADSEN OERJAN M	43	UNABLE TO LOCATE	04/08/2020	323.38	0.00	0.00	323.38
2010-03-0130100	MAJANE PAUL W	43	UNABLE TO LOCATE	04/08/2020	376.55	0.00	0.00	376.55
2010-03-0130558	MCDONALD JOHN J	43	UNABLE TO LOCATE	04/08/2020	342.98	0.00	0.00	342.98
2010-03-0130559	MCDONALD JOHN J	43	UNABLE TO LOCATE	04/08/2020	223.51	0.00	0.00	223.51
2010-03-0130946	MILLER CHRISTOPHER C	43	UNABLE TO LOCATE	04/08/2020	8.21	0.00	0.00	8.21
2010-03-0131431	MURRAY THOMAS W	43	UNABLE TO LOCATE	04/08/2020	78.81	0.00	0.00	78.81
2010-03-0150163	ONEIL RUTHANN A	43	UNABLE TO LOCATE	04/08/2020	189.32	0.00	0.00	189.32
2010-03-0160487	POWELL JAMES G OR	43	UNABLE TO LOCATE	04/08/2020	332.77	0.00	0.00	332.77
2010-03-0180322	REYNOLDS ROBERT	43	UNABLE TO LOCATE	04/08/2020	90.49	0.00	0.00	90.49
2010-03-0180459	RIVAS CHRISTIAN J	43	UNABLE TO LOCATE	04/08/2020	12.24	0.00	0.00	12.24
2010-03-0190519	SCHUKAL JONATHAN R	43	UNABLE TO LOCATE	04/08/2020	58.59	0.00	0.00	58.59
2010-03-0191294	STAMFORD AUCTION GALLERY	45	OUT OF BUSINESS	04/08/2020	36.49	0.00	0.00	36.49
2010-03-0191295	STAMFORD AUCTION GALLERY	45	OUT OF BUSINESS	04/08/2020	36.49	0.00	0.00	36.49
2010-03-0230098	WANDALL TRISA L	43	UNABLE TO LOCATE	04/08/2020	94.03	0.00	0.00	94.03



Process Suspense Report

TOWN OF WILTON Date: 04/09/2020 Time: 08:52:02  
 Condition (s): Year: , Type: 03 - MV, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2010-03-0230282	WEYER ZOE E	43	UNABLE TO LOCATE	04/08/2020	83.40	0.00	0.00	83.40
2010-03-0230512	WILTON NAIL SPA LLC	45	OUT OF BUSINESS	04/08/2020	187.02	0.00	0.00	187.02
<b>MOTOR VEHICLE</b>	<b># Of Acct: 29</b>				<b>3,763.66</b>	<b>0.00</b>	<b>0.00</b>	<b>3,763.66</b>
<b>YR : 2010</b>	<b>TOTAL : 29</b>				<b>3,763.66</b>	<b>0.00</b>	<b>0.00</b>	<b>3,763.66</b>
2011-03-0011889	CASTILLO DONNA J	43	UNABLE TO LOCATE	04/08/2020	232.87	0.00	0.00	232.87
2011-03-0011890	CASTILLO DONNA J	43	UNABLE TO LOCATE	04/08/2020	58.96	0.00	0.00	58.96
2011-03-0013294	DEPAULA-DEOLIVEIRA RAQUE	43	UNABLE TO LOCATE	04/08/2020	44.22	0.00	0.00	44.22
2011-03-0015849	HAHN JOHN Y	43	UNABLE TO LOCATE	04/08/2020	338.57	0.00	0.00	338.57
2011-03-0015933	HANSEN ROBERT	43	UNABLE TO LOCATE	04/08/2020	12.00	0.00	0.00	12.00
2011-03-0016740	HONEY HILL PRODUCTIONS	43	UNABLE TO LOCATE	04/08/2020	119.38	0.00	0.00	119.38
2011-03-0018475	LEVY MARIE M	43	UNABLE TO LOCATE	04/08/2020	83.38	0.00	0.00	83.38
2011-03-0018476	LEVY MARIE M	43	UNABLE TO LOCATE	04/08/2020	119.38	0.00	0.00	119.38
2011-03-0018573	LINDERMAN SHARON F	43	UNABLE TO LOCATE	04/08/2020	391.42	0.00	0.00	391.42
2011-03-0018977	MAJANE PAUL W	43	UNABLE TO LOCATE	04/08/2020	386.58	0.00	0.00	386.58
2011-03-0019406	MCDONALD JOHN J	43	UNABLE TO LOCATE	04/08/2020	69.27	0.00	0.00	69.27
2011-03-0019408	MCDONALD JOHN J	43	UNABLE TO LOCATE	04/08/2020	306.57	0.00	0.00	306.57
2011-03-0019409	MCDONALD JOHN J	43	UNABLE TO LOCATE	04/08/2020	205.71	0.00	0.00	205.71
2011-03-0020234	MURRAY THOMAS W	43	UNABLE TO LOCATE	04/08/2020	77.06	0.00	0.00	77.06
2011-03-0021944	REYNOLDS ROBERT	43	UNABLE TO LOCATE	04/08/2020	87.38	0.00	0.00	87.38
2011-03-0022169	ROBINSON JENNIFER L	43	UNABLE TO LOCATE	04/08/2020	85.06	0.00	0.00	85.06
2011-03-0025706	WEYER ZOE E	43	UNABLE TO LOCATE	04/08/2020	14.53	0.00	0.00	14.53
<b>MOTOR VEHICLE</b>	<b># Of Acct: 17</b>				<b>2,632.34</b>	<b>0.00</b>	<b>0.00</b>	<b>2,632.34</b>
<b>YR : 2011</b>	<b>TOTAL : 17</b>				<b>2,632.34</b>	<b>0.00</b>	<b>0.00</b>	<b>2,632.34</b>
2012-03-0011915	CASTILLO DONNA J	43	UNABLE TO LOCATE	04/08/2020	235.73	0.00	0.00	235.73
2012-03-0011916	CASTILLO DONNA J	43	UNABLE TO LOCATE	04/08/2020	68.61	0.00	0.00	68.61
2012-03-0015770	HAHN JOHN Y	43	UNABLE TO LOCATE	04/08/2020	329.81	0.00	0.00	329.81
2012-03-0016686	HONEY HILL PRODUCTIONS	43	UNABLE TO LOCATE	04/08/2020	152.82	0.00	0.00	152.82

Process Suspense Report

TOWN OF WILTON Date: 04/09/2020 Time: 08:52:02

Condition (s): Year: , Type: 03 - MV, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2012-03-0018422	LEVY MARIE M	43	UNABLE TO LOCATE	04/08/2020	87.84	0.00	0.00	87.84
2012-03-0018423	LEVY MARIE M	43	UNABLE TO LOCATE	04/08/2020	122.93	0.00	0.00	122.93
2012-03-0019349	MCDONALD JOHN J	43	UNABLE TO LOCATE	04/08/2020	83.69	0.00	0.00	83.69
2012-03-0021883	REYNOLDS ROBERT	43	UNABLE TO LOCATE	04/08/2020	92.26	0.00	0.00	92.26
2012-03-0022084	ROBINSON JENNIFER L	43	UNABLE TO LOCATE	04/08/2020	92.26	0.00	0.00	92.26
MOTOR VEHICLE	# Of Acct: 9				1,265.95	0.00	0.00	1,265.95
YR : 2012	TOTAL : 9				1,265.95	0.00	0.00	1,265.95
Grand Total: 55					7,661.95	0.00	0.00	7,661.95

Process Suspense Report

TOWN OF WILTON Date: 04/09/2020 Time: 08:52:23

Condition (s): Year: , Type: 04 - MVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2010-04-0010184		BOUHONTASH JEHAD G	43	UNABLE TO LOCATE	04/08/2020	65.05	0.00	0.00	65.05
2010-04-0010956		HAHN JOHN Y	43	UNABLE TO LOCATE	04/08/2020	338.19	0.00	0.00	338.19
2010-04-0011363		LEVY MARIE M	43	UNABLE TO LOCATE	04/08/2020	31.73	0.00	0.00	31.73
2010-04-0011364		LEVY MARIE M	43	UNABLE TO LOCATE	04/08/2020	53.38	0.00	0.00	53.38
2010-04-0011378		LINDERMAN SHARON F	43	UNABLE TO LOCATE	04/08/2020	263.13	0.00	0.00	263.13
2010-04-0011502		MCDONALD JOHN J	43	UNABLE TO LOCATE	04/08/2020	47.98	0.00	0.00	47.98
2010-04-0011876		ROBINSON JENNIFER L	43	UNABLE TO LOCATE	04/08/2020	22.87	0.00	0.00	22.87
2010-04-0011976		SCHOFIELD LOUISE C	43	UNABLE TO LOCATE	04/08/2020	27.15	0.00	0.00	27.15
SUPP MOTOR VEHICLE # Of Acct: 8						849.48	0.00	0.00	849.48
YR : 2010 TOTAL : 8						849.48	0.00	0.00	849.48
Grand Total: 8						849.48	0.00	0.00	849.48

## **Suspension and Modification of Tax Deadlines and Collection Efforts.**

Notwithstanding any contrary provisions of Chapter 204 of the Connecticut General Statutes or of any special act, charter, home-rule ordinance, local ordinance or other local law, there shall be established two programs to offer support to eligible taxpayers, businesses, nonprofits, and residents who have been economically affected by the COVID-19 pandemic. Such programs shall be known as the "Deferment Program" and the "Low Interest Rate Program." Each , municipality as defined in section 7-148 of the general statutes, by determination of its local legislative body, or, in any town in which the legislative body is a town meeting, by a vote of the board of selectmen, shall participate in one or both programs and shall notify the Secretary of the Office of Policy and Management no later than April 25, 2020, about which program or programs it is electing to participate in.

1. **Deferment Program.** During the period of March 10, 2020, the date that I declared the public health and civil preparedness emergency, through and including July 1, 2020, municipalities participating in the Deferment Program shall offer to eligible taxpayers, businesses, nonprofits, and residents a deferment by ninety (90) days of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments for such tax, rate, charge, or assessment from the time that it became due and payable. Eligible taxpayers, businesses, nonprofits, and residents are those that attest to or document significant economic impact by COVID-19, and/or those that document they are providing relief to those significantly affected by the COVID-19 pandemic. The Secretary of the Office of Policy and Management shall issue guidance as to which taxpayers, businesses, nonprofits, and residents shall be considered eligible for the Deferment Program, but participating municipalities may, upon approval of its local legislative body, or, in any town in which the legislative body is a town meeting, by a vote of the board of selectmen, extend eligibility for the deferment program to other categories of taxpayers, businesses, nonprofits, and residents.
2. **Low Interest Rate Program.** For municipalities participating in the Low Interest Rate Program, notwithstanding Section 12-146 of the General Statutes, (i) the delinquent portion of the principal of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric charges or assessments or part thereof shall be subject to interest at the rate of three (3) per cent per annum for ninety days from the time when it became due and payable until the same is paid, for any such tax, rate, charge, or assessment due and payable from March 10 through and including July 1, 2020, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. Following the ninety days, the portion that remains delinquent shall be subject to interest and penalties as previously established; and (ii) any portion of the principal of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments or part thereof that had been delinquent on or prior to March 10, shall be subject to interest at the rate of three (3) per cent per annum for ninety days from this Order, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. Following the ninety (90) days, the portion that remains delinquent shall be subject to interest and penalties as previously established.

**Eligibility of Landlords.** In order for a landlord, or any taxpayer that rents or leases to any commercial, residential, or institutional tenant or lessee, to be eligible for the Deferment Program, said landlord must provide documentation to the municipality that the parcel has or will suffer a significant income decline or that commensurate forbearance was offered to their tenants or lessees. Any taxpayer that rents or leases to any commercial, residential, or institutional tenant or lessee shall only be eligible for the Low Interest Rate Program if said landlord offers commensurate forbearance to tenants or lessees, upon their request.

**Escrow Payments.** Financial institutions and mortgage servicers that hold property tax payments in escrow on behalf of a borrower shall continue to remit property taxes to the municipality, 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.

**Liens Remain Valid.** Nothing in this order affects any provision of the Connecticut General Statutes relating to continuing, recording and releasing property tax liens and 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.