



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

June 5, 2017

Joe DeLong  
Executive Director  
Connecticut Conference of Municipalities  
900 Chapel Street, 9<sup>th</sup> Floor  
New Haven, Connecticut 06510

Elizabeth Gara  
Executive Director  
Connecticut Council of Small Towns  
1245 Farmington Avenue, 101  
West Hartford, Connecticut 06107

Subject: Municipal Tax Collector Submission of Mill Rates and Tax Levy (M-1 Reports)

Dear Joe and Betsy:

Pursuant to Connecticut General Statute, Section 12-9, local tax officials are required to submit an annual report of municipal property tax to the Office of Policy and Management (OPM) on or by July 1. Pursuant to the Regulations of Connecticut State Agencies (RCSA), Section 12-9-2, towns may apply for a penalty waiver should they be unable to do so for reasonable cause.

This is to clarify that under this regulation, OPM will consider such penalty waiver requests from July 1<sup>st</sup> through August 11<sup>th</sup> (30 business days from the filing date). Requests received prior to July 1<sup>st</sup> or after August 11<sup>th</sup> cannot be considered.

OPM will generally consider delays in the state budget process and non-timely appropriation of municipal state aid as reasonable cause for penalty waiver.

I would appreciate it if you will provide your member towns with this information. Should you have any questions please contact David Kalafa at 860-418-6221 or [David.Kalafa@ct.gov](mailto:David.Kalafa@ct.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read "Ben Barnes".

Ben Barnes  
Secretary

Cc: Garrett Eucalitto