

# THE CORPORATION OF THE TOWN OF CALEDON

## BY-LAW NO. 2020-42

A By-law to amend By-law 2011-058, as amended, and 2019-78, as amended, to provide for the imposition of the COVID-19 tax deferral program pursuant to the Municipal Act, 2001, S.O. 2001, c. 25, as amended

WHEREAS Section 345 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, authorizes a municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

AND WHEREAS the Council of The Corporation of the Town of Caledon enacted By-law 2011-058 being a by-law to provide for the imposition of late payment charges for non-payment of taxes for the Town;

AND WHEREAS Section 391 of the Municipal Act, 2001, as amended, authorizes a municipality and a local board to pass by-laws imposing fees or charges for services or activities provided or done by or on behalf of it and for various types of licences, permits and approvals;

AND WHEREAS the Council of The Corporation of the Town of Caledon enacted By-law 2019-78 being a by-law to establish 2020 fees and charges for services and planning applications for the Town;

AND WHEREAS the Head of Council, pursuant to the powers under Section 4(1) of the Emergency Management and Civil Protection Act, R.S.O. 1990, c. E.9 and Section 30 of the Emergency Management By-law 2014-076, declared that an emergency exists in the whole of the Town of Caledon on March 18, 2020, in response to the COVID-19 pandemic;

AND WHEREAS the Council of The Corporation of the Town of Caledon, in response to the declaration of an emergency, considers it necessary to implement a tax deferral program to provide time extensions without penalty or fees to taxpayers financially impacted by COVID-19;

NOW THEREFORE the Council of The Corporation of the Town of Caledon ENACTS AS FOLLOWS:

1. That By-law 2011-058, as amended, shall be further amended as follows:
  - (1) existing heading "COVID-19 TAX DEFERRAL PROGRAM" and Section 4 shall be deleted in their entirety;
  - (2) the new heading "COVID-19 TAX DEFERRAL PROGRAM" and the new Section 2 below shall be consecutively added immediately following existing Section 1 of the By-law:
2. As of the date of the declaration of emergency on March 18, 2020 in response to the COVID-19 pandemic and notwithstanding any other section to the contrary herein, the Treasurer shall:
  - (1) Establish an interest charge of zero percent (0%) on all property tax arrears for the period starting March 24, 2020 to December 31, 2020;
  - (2) Establish a penalty charge of zero percent (0%) on all property tax arrears for the period starting March 24, 2020 to December 31, 2020.
- (3) existing Sections 2 and 3 shall be renumbered accordingly.
2. That Fees By-law 2019-78, as amended, be further amended by deleting and replacing Schedule A Town Wide Administration Fees and Schedule D Finance and Infrastructure Services Department with those attached to and forming part of this By-law.

**Enactment**

This By-law shall come into full force and effect on the day of its passing.

**Enacted by the Town of Caledon Council this 30th day of June, 2020.**

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Allan Thompson, Mayor

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Laura Hall, Acting Town Clerk