

THE CORPORATION OF THE TOWN OF CALEDON

BY-LAW NO. 2020-107

A by-law to provide for an interim tax levy
for 2021 and collection thereof

WHEREAS pursuant to Section 317 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, the Council of a local municipality, before the adoption of estimates for the year, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS the Regional Municipality of Peel has not adopted estimates of all sums required by the Regional Municipality of Peel for the 2021 year, and the 2021 tax rates for school purposes for all property classes have not been finalized;

AND WHEREAS Section 317 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, provides for an interim levy on the assessment of real property in the municipality rateable for local municipality purposes, of a sum not exceeding fifty (50) percent of the total amount of taxes for municipal and school purposes levied on a property for the previous year;

AND WHEREAS Section 317 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, provides for the adjustment in the calculation of the taxes for the previous year for the purposes of calculating an interim levy;

AND WHEREAS Section 317 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, provides for an interim levy on the assessment for real property added to the tax roll for the current year that was not on the assessment roll in the previous year;

AND WHEREAS pursuant to Section 342 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, a local municipality is authorized to pass by-laws providing for the payment of taxes by installments and the date or dates in the year for which the taxes are imposed, on which the taxes or installments are due;

AND WHEREAS pursuant to Section 345 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, a local municipality is authorized to pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date;

AND WHEREAS the Council of The Corporation of the Town of Caledon deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

AND WHEREAS the Council of The Corporation of the Town of Caledon has allowed a deferral of 2021 property taxes and a waiver of penalty and interest charges for those eligible taxpayers affected by the COVID-19 pandemic until December 31, 2021 through By-law 2011-058 as amended;

NOW THEREFORE the Council of The Corporation of the Town of Caledon enacts as follows:

General

1. For the Residential, Pipeline, Farmland and Managed Forest property classes there shall be imposed and collected an interim levy of 50% of the total taxes for municipal and school purposes levied on a property in the year 2020.
2. For the Multi-Residential, New Multi-Residential, Commercial and Industrial property classes there shall be imposed and collected an interim levy of 50% of the total taxes for municipal and school purposes levied on a property in the year 2020.
3. For the purposes of calculating the total amount of taxes for the year 2020 under Sections 1 and 2 of this by-law, if any taxes for municipal and school purposes were levied on a property for only part of 2020 because assessment was added to the tax roll during 2020, an amount shall be added equal to the 2020 taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.
4. For tax accounts added to the tax roll for the current year that were not on the assessment roll upon which the amounts under Section 1 and 2 are levied, the amount levied shall be calculated using tax rates set out in Schedule "A" attached to this by-law, against phased in assessment, as most recently revised.

5. All taxes levied under this by-law shall be payable into the hands of the Treasurer in accordance with the provisions of this by-law.
6. (1) The Treasurer shall add a percentage as a penalty for default of payment of the installments in accordance with By-law No. 2011-058, as amended.
 - (2) The Treasurer shall also add a percentage charge as interest for default of payment of the installments in accordance with By-law No. 2011-058, as amended.
 - (3) Subsection (1) and (2) shall not apply, from January 1, 2021 to December 31, 2021, where the property tax account:
 - a) has met the eligibility requirements of a 2021 COVID-19 Property Tax Relief program as administered by the Treasurer; and
 - b) continues to be enrolled in a 2021 COVID-19 Property Tax Relief program as administered by the Treasurer.
7. The levies imposed under Sections 1 and 2 of this by-law shall be due and payable in two installments as follow:
 - (1) March 4, 2021
 - (2) May 6, 2021
8. That the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the residence or place of business of each person taxed unless directed otherwise by the taxpayer or agent of the taxpayer, as provided by the Municipal Act, 2001, as amended.
9. The subsequent levy for the year 2021 made under the Municipal Act, 2001, as amended, shall be reduced by the amount raised by the interim levy imposed pursuant to this by-law.
10. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such a part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under the provision of By-law No. 2011-058, as amended, in respect of non-payment of any taxes or any class of taxes or of any installment thereof.
11. (1) The following institutions are hereby authorized to collect installments of taxes to be credited to the Treasurer:
 - a) All Schedule I and II banks pursuant to the *Bank Act (Canada)*;
 - b) Trust companies registered under the Loan and Trust Corporations Act; and
 - c) Credit Unions as defined in the *Credit Unions and Caisses Populaires Act*, 1994.
 - d) Schedule III banks permitted to accept payments under the Clearing and Depository Services (CDS) Participant Rules and Payments Canada Rules.
 - (2) The institutions described in subsection 11(1) shall provide a receipt to the payor and the Town shall credit the taxpayer's account for the amount paid effective on the date of the institutions' receipt to the taxpayer.
 - (3) Taxes paid into a financial institution to the credit of the Treasurer of the Town shall be accompanied by such information as may be required by the Treasurer, sufficient to identify the tax account against which the tax payment is to be applied.
 - (4) Where a payment by a payor into a financial institution to the credit of the Treasurer has been applied to the wrong tax account as a result of a clerical or typographical error, the Treasurer may, upon receipt of the written request of the financial institution or payor accompanied by such evidence as the Treasurer may require to establish the existence of said error, reverse and apply said payment to the correct tax account upon such terms and conditions, including the posting of security by the financial institution or payor, as the Treasurer may require.
12. There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by applicable statute.
13. Annual property taxes may be paid under an agreement under the Town of Caledon Pre-Authorized Payment Plan and shall be due and payable to The Corporation of the Town of Caledon in 10 monthly installments, January to October, based on the taxpayer's selected withdrawal date of either the first or fifteenth of the month, or on the next subsequent business day in the event of a statutory holiday, in accordance with the payment plan agreement entered into.

- 14. Where taxpayers have made application to and been approved for the special COVID-19 Property Tax Relief payment plan for 2021, 2021 property taxes may be paid through the COVID-19 Pre-Authorized payment Plan and shall be due and payable to the Corporation of the Town of Caledon in up to 12 monthly installments, January to December, based on the taxpayer's selected withdrawal date of either the first or the fifteenth of the month, or on the next subsequent business day in the event of a statutory holiday, in accordance with the payment plan agreement entered into.
- 15. Where current realty taxes being levied are paid pursuant to the Town's pre-authorized payment plan, such taxes shall be payable in accordance with the pre-authorized tax agreement entered into and shall, under the terms of that agreement, be exempt from any penalty incurred pursuant to Section 6 of this by-law, provided that payment is being made pursuant to the terms of the agreement.
- 16. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the applicable statutes and by-laws governing the collection of taxes.
- 17. Schedule "A" attached hereto forms an integral part of this by-law.
- 18. If any section or portion of this by-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Town that all remaining sections and portions of this by-law continue in force and effect.
- 19. This by-law shall come into force and effect on January 1, 2021.

Enacted by the Town of Caledon Council this 8th day of December, 2020.

Allan Thompson, Mayor

Laura Hall, Town Clerk