THE CORPORATION OF THE TOWN OF CALEDON

BY-LAW NO. 2020-016

A By-law to amend By-law 2011-058 and By-law 2019-78 being a By-law 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 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:

Short Title

This by-law shall be known as the COVID-19 Tax Deferral Program By-law.

1. The Penalty and Interest By-law 2011-058 shall be and hereby is amended by:

   (1) adding the new heading “COVID-19 TAX DEFERRAL PROGRAM” immediately following existing Section 3;

   (2) adding a new Section 4 as follows:

   4. 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 rate of zero percent (0%) on all property tax arrears for the period starting March 24, 2020 to July 2, 2020;
      2. establish a penalty of zero percent (0%) on all property tax arrears for the period starting March 24, 2020 to July 2, 2020;
      3. establish a penalty of zero percent (0%) on any pre-authorized payment plan or post-dated cheque cancellation upon written request for the period starting March 24, 2020 to July 2, 2020; and,
      4. establish a penalty of zero percent (0%) on all payments returned for insufficient funds for the period starting March 24, 2020 to July 2, 2020.
2. The Fees and Charges By-law 2019-78 shall be and hereby is amended by:

(1) adding a new Section 9.1 immediately following existing Section 9 as follows:

9.1 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 waive any Town fee that relates to a property tax account that the Treasurer considers advisable to implement the COVID-19 Tax Deferral Program.

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 24th day of March, 2020.

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Allan Thompson, Mayor

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Amanda Fusco, Acting Town Clerk