OFFICE CONSOLIDATION

This is a consolidation of the Town's by-law to provide for the imposition of late payment charges for non-payment of taxes and to repeal By-law No. 97-06 being By-law Number 2011-058 as amended by By-laws 2017-064, 2020-015, 2020-042, 2020-097 and 2021-089. The following consolidation is an electronic reproduction made available for information purposes only and is not an official version of the by-law. Official versions of all by-laws can be obtained from the Town Clerk by calling (905) 584-2272. If there are any discrepancies between this consolidation and By-laws 2011-058, 2017-064, 2020-015, 2020-042, 2020-097 and 2021-089 the by-laws shall prevail.

THE CORPORATION OF THE TOWN OF CALEDON

BY-LAW NO. 2011-058

A by-law to provide for the imposition of late payment charges for non-payment of taxes and to repeal By-law No. 97-06

WHEREAS the *Municipal Act, 2001* provides that a municipality may pass by-laws for the imposition of late payment charges for the non-payment of taxes or any instalment by the due date

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

1. The Treasurer be and the same is hereby authorized and directed

   (1) to add a penalty charge of 1 ¼% percent on the installment of taxes due and unpaid on the first day of default, being the first day after the tax Installment due date, and

   (2) to impose an interest charge at a rate of 1 ¼% percent per month calculated on the total amount of taxes due and unpaid on the first calendar day of the next month following default and on the first calendar day of each successive month that the taxes remain unpaid,

[By-law 2017-64 effective Nov 7/17]

   (3) to waive penalty and interest charges charged under this by-law where taxpayers have faced extraordinary circumstances that have prevented them from paying their property taxes on time because a property owner experienced any of the following adverse situations up-to two weeks prior to the due date to the week of the due date:

      i) A severe illness or injury of self or family member requiring hospitalization or further medical care;
      ii) A death in the immediate family;
      iii) Mandated quarantine due to an endemic or pandemic disease as required by a Public Board of Health;
      iv) Being the victim of a criminal act, including banking fraud; or

v) Sequestered on the property tax due date as a result of being part of a Federal or Provincial court jury.

(4) Waiving of penalty or interest under 1 (3) of this by-law shall only be granted for residential or farm properties.

(5) Waiving of penalty or interest under 1 (3) of this by-law shall be limited to one month's worth of penalty and interest charges per extraordinary circumstance as defined in this by-law.

(6) Requests under 1 (3) of this by-law shall be made in writing to the Treasurer and include any supporting documentation as requested by the Treasurer.

(7) Family member under 1 (3) i and ii is defined under the Canada Labour Code.

a) 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.

[Heading and Section 2 added, By-law 2020-42 effective June 30/20]

[Section 2 deleted and replaced by By-law 2021-89 effective January 1/22]

COVID-19 TAX DEFERRAL PROGRAM

2. (1) For taxpayers who enroll in a special pre-authorized tax payment plan in order to bring their 2020 and 2021 property taxes current as outlined in the 2022 COVID-19 PROPERTY TAX RELIEF PROGRAM conditions, the Treasurer shall:

i) Establish an interest charge of zero percent (0%) on all property tax arrears for the period starting January 1, 2022 or the enrolment date, whichever is later, to December 31, 2022;

ii) Establish a penalty charge of zero percent (0%) on all property tax arrears for the period starting January 1, 2022 or the enrolment date, whichever is later, to December 31, 2022.

[Sections 3 and 4 renumbered, By-law 2020-42 effective June 30/20]

3. By-law No. 97-06 is hereby repealed.

[Previous heading and Section 4 deleted by By-law 2020-42 effective June 30/20]

4. This by-law shall come into effect on 15 June 2011.

READ THREE TIMES AND
FINALLY PASSED IN OPEN COUNCIL
THIS 17th DAY OF MAY, 2011

"Marolyn Morrison"

_____

Marolyn Morrison, Mayor

"Karen Landry"

_____

Karen Landry, Clerk