



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number _____ - 2020

A By-law to amend By-law 77-2020, to Provide Relief Measures for Overdue Property Taxes

WHEREAS By-law 77-2020 provides for the levy and collection of final taxes for the year 2020 and allows for the imposition of penalties and interest on all arrears of taxes pursuant to sections 317, 343, and 345 of the *Municipal Act, 2001*, S.O. 2001, Chapter 25, as amended;

AND WHEREAS By-law 77-2020 provides that final taxes are due and payable in three instalments on September 23rd, October 21st, and November 18th, 2020;

AND WHEREAS By-law 77-2020 provides that final taxes for properties subject to an agreement for monthly payments under the City of Brampton Pre-Authorized Tax Payment Program shall be due and payable in four (4) instalments based on the withdrawal day consisting of the option of payment dates on the 1st or the 15th, or the next subsequent business day in the event of a weekend or a statutory holiday, during the months of: September, October, November and December;

AND WHEREAS By-law 77-2020 provides that failure to pay final taxes in full when due results in the imposition of both penalties and interest in accordance with sections 345(2) and 345(3) of the *Municipal Act, 2001*;

AND WHEREAS The Corporation of the City of Brampton wishes to provide assistance to Brampton taxpayers in response to the COVID-19 pandemic by:

1. Suspending charges of penalties and interest on all tax arrears retroactive from August 20th, 2020 to December 31st, 2020, inclusive (the "Waiver Period"); and
2. Suspending any fees payable pursuant to the User Fee (Municipal Act) By-law 380-2003 (as amended) for any taxpayer for issuing Overdue Notice during the Waiver Period.

NOW THEREFORE the Council of the Corporation of the City of Brampton, ENACTS as follows:

1. THAT By-law 77-2020 is hereby amended by adding the following provision:

6 (3) Notwithstanding the provisions of sections 6(1) and 6(2) of this By-law, late payment and interest charges shall not be levied pursuant to sections 345(2) or 345(3) of the *Municipal Act, 2001* retroactive from August 20th, 2020 to December 31st, 2020, inclusive.

2. THAT By-law 77-2020 is hereby amended by deleting paragraph 7 and replacing it with the following:

7. 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 part payment, provided that acceptance of any such part payment does not affect the collection of any late payment charges imposed and collectable under the provisions of subsection 6(1) and 6(2) of this By-law, in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.

3. THAT charges of penalties and interest on all tax arrears retroactive from August 20th, 2020 to December 31st, 2020 inclusive (the “Waiver Period”), are hereby suspended.

4. THAT any fees payable pursuant to the User Fee (Municipal Act) By-law 380-2003 (as amended) for the issuance of an Overdue Notice to any taxpayer during the Waiver Period, are hereby suspended.

5. It is the intent of Council for The Corporation of the City of Brampton that:
- (a) if any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, all remaining sections and portions of this By-law continue in force and effect; and
- (b) all other requirements and time periods set forth in By-law 77-2020 not expressly amended by this By-law remain unchanged and continue in full force and effect.

6. This By-law comes into effect on the date of enactment.

ENACTED and PASSED this 30th day of September 2020

Approved as to
form.

2020/09/29

C. Pratt

Patrick Brown, Mayor

Approved as to
content.

2020/09/29

M. Medeiros

Peter Fay, City Clerk