



THE CORPORATION OF THE CITY OF BRAMPTON

# BY-LAW

Number 53 - 2020

**A By-law to amend By-law 276-2019, to Provide for Property Tax Assistance to Brampton Taxpayers In Response to the COVID-19 Pandemic Emergency**

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WHEREAS By-law 276-2019 provides for the levy and collection of interim 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 276-2019 provides that interim taxes are due and payable in three instalments on February 19<sup>th</sup>, March 18<sup>th</sup>, and April 22<sup>nd</sup>, 2020;

AND WHEREAS By-law 276-2019 provides that failure to pay interim 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 Province of Ontario has declared an emergency under section 7.0.1 (1) of the Emergency Management and Civil Protection Act as a result of the COVID-19 pandemic;

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

1. Suspending charges of penalties and interest on all tax arrears retroactive from March 18, 2020 to August 19<sup>th</sup>, 2020, inclusive (the "Waiver Period"); and
2. Waiving any fees payable pursuant to the User Fee (Municipal Act) By-law 380-2003 (as amended) for any taxpayer that requests that the City retrieve and return postdated cheque(s) previously provided in respect of interim taxes due on April 22<sup>nd</sup> 2020; and
3. Waiving any fees payable pursuant to the User Fee (Municipal Act) By-law 380-2003 (as amended) for any taxpayer during the Waiver Period where a request has been made to cancel a pre-authorized tax payment plan and the request could not be processed by the City resulting in a Non-Sufficient Funds charge.


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


1. THAT By-law 276-2019 is hereby amended by adding the following provision:  
  
6 (C) Notwithstanding the provisions of sections 6(A) and 6(B) of this By-law, late payment charges shall not be levied pursuant to sections 345(2) or 345(3) of the *Municipal Act, 2001* retroactive from March 18<sup>th</sup>, 2020 to August 19<sup>th</sup>, 2020, inclusive.
2. THAT any fees payable pursuant to the User Fee (Municipal Act) By-law 380-2003 (as amended) for any taxpayer that requests that the City retrieve and return postdated cheque(s) previously provided in respect of interim taxes due on April 22<sup>nd</sup> 2020, are hereby waived.
3. THAT any fees payable pursuant to the User Fee (Municipal Act) By-law 380-2003 (as amended) for any taxpayer during the Waiver Period where a request has been made to cancel a pre-authorized tax payment plan and the request could not be processed by the City resulting in a Non-Sufficient Funds charge, are hereby waived.
4. 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 Corporation of the City of Brampton that:
  - (a) 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 276-2019 not expressly amended by this By-law remain unchanged and continue in force and effect.
5. This By-law comes into effect on the date of enactment.

ENACTED and PASSED this 25<sup>th</sup> day of March 2020

Approved as to form.
24/03/2020
___JZ___

Approved as to content.
03/23/20
___D.S.___

  
Patrick Brown, Mayor

  
Peter Fay, City Clerk