

<b>TO:</b>	<b>CHAIR AND MEMBERS CORPORATE SERVICES COMMITTEE MEETING ON MAY 25, 2020</b>
<b>FROM:</b>	<b>ANNA LISA BARBON MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER</b>
<b>SUBJECT:</b>	<b>AMENDMENTS TO PROPERTY TAX BY-LAWS FOR 2020 FINAL TAX BILLING</b>

<b>RECOMMENDATION</b>
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That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer the following actions be taken with respect to amendments to property tax by-laws for the 2020 Final Tax Billing:

- a) the proposed attached by-law (Appendix "A") **BE INTRODUCED** at the Municipal Council meeting to be held on June 2, 2020 to amend By-Law No. A-8, as amended, being "The Property Tax Collection By-Law" to provide for the tax installment dates for 2020; and
- b) the proposed attached by-law (Appendix "B") being **BE INTRODUCED** at the Municipal Council meeting to be held on June 2, 2020 to amend By-Law A.-5505-497, as amended, being "A by-law to authorize the implementation of a pre-authorized tax payment plan for The Corporation of the City of London" to provide for pre-authorized tax payment plan dates for the year 2020.

<b>PREVIOUS REPORTS PERTINENT TO THIS MATTER</b>
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Property Tax Deferral Options, Corporate Services Committee, April 14, 2020, Consent Item # 2.5

<b>BACKGROUND</b>
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In response to the COVID-19 pandemic, Municipal Council at its meeting on April 21, 2020, approved the following:

*"That, on the recommendation of the Managing Director, Corporate Services and City Treasurer, Chief Financial Officer, the Civic Administration BE DIRECTED to set final billings for the 2020 taxation year based on Option 1 as outlined in this report with the following due dates:*

- a) *for property tax installments: August 31st, 2020, October 30th, 2020 and December 15th, 2020; and*
- b) *for those property owners on preauthorized payment: August 31st, 2020, September 30th, 2020, October 30th, 2020, November 30th, 2020 and December 15th, 2020. (2.5/7/CSC) (AS AMENDED) (2020-F22A)"*

As a result of this approval, amendments are required to Municipal By-Law No. A.-8, as amended, being "The Property Tax Collection By-law" and By-law No. A.-5505-497, as amended, being "A by-law to authorize the implementation of a pre-authorized tax payment plan for The Corporation of the City of London" in order to implement the above-noted Municipal Council direction which will delay the final property tax installments by 60 days for both the preauthorized payment and the regular installment dates.

<b>PREPARED BY:</b>	<b>CONCURRED BY:</b>
<b>JIM LOGAN, CPA, CA DIVISION MANAGER – TAXATION &amp; REVENUE</b>	<b>IAN COLLINS, CPA, CMA DIRECTOR, FINANCIAL SERVICES</b>

<b>RECOMMENDED BY:</b>
<b>ANNA LISA BARBON, CPA, CGA, MANAGING DIRECTOR, CORPORATE SERVICES AND CITY TREASURER, CHIEF FINANCIAL OFFICER</b>

Attachment.

APPENDIX "A"

Bill No.  
2020

By-law No.

A by-law to amend By-law No. A-8, as amended, being "The Property Tax Collection By-law to provide for tax installment dates for 2020.

WHEREAS section 5(3) of the *Municipal Act, 2001* S.O. 2001, c.25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS section 307 of the *Municipal Act, 2001* provides for the passing of by-laws for the levying of rates of taxation;

AND WHEREAS section 342 (1)(a) of the *Municipal Act, 2001* provides that a local municipality may pass by-laws providing for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS the Municipal Council considers it to be in the interest of the municipality to provide for tax installment payment dates for 2020;

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. Part 3 of By-law A-8, as amended, being "The Property Tax Collection By-law, is hereby further amended by adding section 3.11 as follows:

3.11 Real property taxes – 3 installments – due dates for the year 2020

Despite any other sections in this by-law, for the year 2020, the final installments of property taxes shall be due in three installments being, August 31<sup>st</sup>, October 30<sup>th</sup> and December 15<sup>th</sup>.

2. This by-law comes into force on the day it is passed.

PASSED in Open Council on June 2, 2020

Ed Holder  
Mayor

Catharine Saunders  
City Clerk

First Reading – June 2, 2020  
Second Reading – June 2, 2020  
Third Reading – June 2, 2020

APPENDIX "B"

Bill No.  
2020

By-law No.

A by-law to amend By-law No. A.-5505-497, as amended being "A by-law to authorize the implementation of a pre-authorized tax payment plan for The Corporation of the City of London" to provide for pre-authorized tax payment plan dates for the year 2020".

WHEREAS section 5(3) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS section 307 of the *Municipal Act, 2001* provides for the passing of by-laws for the levying of rates of taxation;

AND WHEREAS section 342 (1)(b) of the *Municipal Act, 2001* provides that a local municipality may pass by-laws providing alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 342 (1)(a) to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS the Municipal Council considers it to be in the interest of the municipality to provide for pre-authorized tax payment plan dates for the year 2020;

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. Schedule "A" of By-law No. A.-5505-497, as amended, is further amended by adding paragraph 19 as follows:

19. Despite any other section of this by-law, for the year 2020 the last five (5) payments of taxes for property owners on the pre-authorized tax payment plan shall be due on August 31, September 30, October 30, November 30, and December 15.

2. This by-law come into force on the day it is passed.

PASSED in Open Council on June 2, 2020

Ed Holder  
Mayor

Catharine Saunders  
City Clerk

First Reading – June 2, 2020  
Second Reading – June 2, 2020  
Third Reading – June 2, 2020