

APPENDIX A



THE CORPORATION OF THE TOWN OF OAKVILLE

BY-LAW NUMBER 2021-041

A by-law to amend By-law 2020-114, being a By-law to provide for an interim tax levy in 2021

WHEREAS Section 317 (1) of the *Municipal Act R.S.O. 2001* as amended; authorizes the passing of an interim tax levy by-law;

AND WHEREAS Council for the Town of Oakville has passed By-law 2020-114 in November 2020;

AND WHEREAS Town Council has approved an application based COVID-19 Property Tax Deferral Program for 2021 to provide eligible real property owners experiencing financial difficulties due to the COVID-19 pandemic with a deferral in the payment of interim tax installments.

COUNCIL ENACTS AS FOLLOWS:

1. Section 2 of By-law 2020-114 is amended by adding a new subsection (c) as follows:

(c) Notwithstanding subsections 2 (a) and (b), for:

- (i) those properties in the residential, farm, managed forest and pipeline property classes; and
- (ii) those properties with any portion of assessment in the commercial, industrial or multi-residential property classes,

which are eligible and qualify for assistance under the Town's COVID-19 Property Tax Deferral Program for 2021, and for which an application to defer the payment of installments under the Town's COVID-19 Property Tax Deferral Program for 2021 has been approved in writing by the Treasurer, the total levies made under Section 1 shall be due and payable in one instalment on December 15, 2021.

2. By-law 2020-114 is amended by adding a new section 2.1 as follows:

2.1 There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such a fashion as may be specifically authorized by the applicable statute.

3. This by-law shall come into force when passed.

PASSED this 22nd day of February, 2021

MAYOR

CLERK