



By-Law 7053

Consolidated Tax PAP By-Law

Consolidated Version revised and verified July 8, 2020

Revision History:

By-Law 7939 – Passed on September 13, 2016

Consolidated for Convenience Only

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THE CORPORATION OF THE TOWN OF LASALLE

BY-LAW NO.7053

To implement the pre-authorized tax payment plans for the Corporation of the Town of LaSalle.

WHEREAS under Section 342 of the Municipal Act, S.O. 2001, the council of any municipality may establish the day on which taxes or installments thereof may be paid;

WHEREAS Council deems it expedient to pass a by-law providing for the payment of taxes by pre-authorized payments;

NOW, THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWN OF LASALLE ENACTS AS FOLLOWS:

1. That a Pre-authorized Tax Payment Plan, as described below is hereby approved.
2. That there are four pre-authorized payment plan options available.

PLAN #1 – Monthly Payment Plan (10 Monthly Payments)

The first 5 monthly payments are calculated by the Town based on the previous years' taxes and are withdrawn from the taxpayer's bank account in accordance with their authorization. The final 5 payments are calculated on the final amount due based on approved current tax rates. The first payment is withdrawn on February 15th and the last payment is withdrawn on November 15th of the current year. Taxes must be up to date prior to registering in the plan. Interest will not be calculated.

PLAN #2 – Due Date Plan (4 Payments)

Amounts due on annual property tax due dates as established by Council are withdrawn from the taxpayer's bank account in accordance with their authorization. Taxes must be up to date prior to registering in the plan. Interest will not be calculated.

PLAN #3 – Monthly Payment Plan (12 Monthly Payments)

The first 6 monthly payments are calculated by the Town based on the previous years' taxes and are withdrawn from the taxpayer's bank account in accordance with their authorization. The final 6 payments are calculated on the final amount due based on approved current tax rates. The first payment is withdrawn on January 20th and the last payment is withdrawn on December 20th of the current year. Taxes must be up to date prior to registering in the plan. Interest will not be calculated.

PLAN #4 – Monthly Budget Plan (12 Monthly Payments)

This plan is for taxpayers in arrears one or more years. The amount paid monthly shall be a reasonable amount that is acceptable to the Treasurer and the taxpayer. Payments will be withdrawn on the 20th of each month for the duration of arrears owing from the taxpayers bank account in accordance with their authorization. Payments made will reflect first interest and penalty on the account and the remainder of the payment shall credit against the oldest principle balance. Any outstanding overdue balance will be charged penalty at a rate of 1.25% per month and will be added to the tax account.

3. Payments received from taxpayers will be applied to their tax account to the amounts outstanding in the following order:
 - a) Miscellaneous Amounts Owing
 - b) Three Year and Prior Interest
 - c) Two Year Interest
 - d) One Year Interest
 - e) Current Year Penalty
 - f) Three Year and Prior Principal
 - g) Two Year Principal
 - h) One Year Principal
 - i) Current Year Principal
4. **Termination of Pre-Authorized Payment Plan** – If at any time you are no longer responsible for the taxes on the property for which you have registered in this program (i.e. due to a sale of that property) you must notify The Town in writing that you wish to cancel the program 5 business days prior to the next withdrawal date.
5. The Town may cancel enrollment in the plan if two consecutive payments fail to be honored by the bank. An administration fee, as outlined in Schedule “B” of the User Fees or Charges for Services, Activities or the Use of Property Bylaw will be added to the tax account if a payment is not honored.
6. Supplementary tax additions during the year will be billed separately and can be included in the pre-authorized payment plan. Supplementary bill installments are subject to penalty and interest if not paid on specified due dates. Authorization from the taxpayer is required to add supplementary taxes to a pre-authorized plan.
7. Any tax account which is not current and is in arrears shall revert to the regular installment billing system and be subject to penalty and interest in accordance with the Town’s tax levying bylaws.
8. By-Law 6233 is hereby repealed.

READ a first and second time and FINALLY PASSED THIS 9th DAY OF JUNE 2009.

1st reading – June 9, 2009

Mayor – G. Baxter

2nd reading – June 9, 2009

3rd reading - June 9, 2009

Clerk – B. Andreatta