

INTER-OFFICE MEMORANDUM

TO: **Marc Lemoine**
 City Clerks

FROM: **Harold Dick**
 Legal Services

FILE: G.1/2020(111)

DATE: September 21, 2020

RE: **Tax Penalty By-Law Amendment**

On August 31, 2020, at an Emergency Meeting, Council passed a resolution directing the amendment of the Tax Penalty By-Law No. 5796/91 to extend the waiver on tax penalties to November 30, 2020 for both business and property taxes. The same resolution directed the amendment to the Tax Installment Payment Plan (TIPP) By-Law No. 194/2004 by extending the waiver of the TIPP enrollment fee till November 30, 2020, and by waiving penalties on taxpayers whose TIPP payments are returned for insufficient funds until November 30, 2020.

Please find enclosed a By-Law which amends these two By-Laws as directed by Council resolution.

Since the resolution directing the drafting of this By-Law has already been adopted by Council, this By-Law may be brought to Council's agenda for enactment by way of a communication.

If you have any questions, feel free to contact me.

HAROLD DICK
Solicitor

HD/mr

Enclosure