

Operating Budget Policies Temporary Waiver and Deferral of User Fees and Charges	 Hamilton	Corporate Services Department
Policy No: FPAP-OP-004		
Page 1 of 3		Approval:

POLICY STATEMENT	<p>This Policy sets out the guidelines for the temporary waiver and deferral of user fees and charges contained in the annual City of Hamilton By-Law to Establish User Fees and Charges for Services, Activities or the Use of Property (the “User Fees and Charges By-Law”), making sure that there is no conflict with the City’s financial and policy objectives or any other legislative requirement.</p>
PURPOSE	<p>User fees and charges are utilized to finance those services offered by the City, that provide a direct benefit to the specific person or groups using those services.</p> <p>The City of Hamilton’s User Fees and Charges By-Law authorizes the processing of any request for services, activities or the use of City’s property after the applicable fee or charge has been paid. On occasion, however, user fees and charges are waived or deferred in recognition that, through unforeseen circumstances, groups of identifiable individuals are likely to experience undue financial hardship that the temporary waiver or deferral of user fees or charges can mitigate, or because the temporary waiver or deferral of user fees would result in a direct economic, public health or social benefit to the community.</p> <p>The purpose of this Policy is therefore, to have a consistent and transparent approach across the City to the temporary waiver and deferral of user fees and charges.</p>
SCOPE	<p>This Policy applies to all Departments that administer and collect user fees and charges and does not extend to outside Boards and Agencies.</p> <p>This Policy applies to all user fees and charges included in the User Fee and Charges By-Law and that are regulated by the <i>Municipal Act</i>.</p> <p>Exclusions:</p> <ul style="list-style-type: none"> • User fees and charges included in the User Fee and Charges By-Law but regulated by other legislation, including but not limited to the <i>Building Code Act</i>, <i>Planning Act</i>, Lottery rules and regulations and the <i>Funeral, Burial and Cremation Services Act</i>, are excluded from this Policy. • Waiver or deferrals of user fees and charges regulated by other legislation such as, but not limited to the <i>Building Code Act</i>, <i>Planning Act</i>, Lottery rules and regulations and the <i>Funeral, Burial and Cremation Services Act</i>, must follow the prescribed legislation.

Operating Budget Policies Temporary Waiver and Deferral of User Fees and Charges	 Hamilton	Corporate Services Department
Policy No: FPAP-OP-004 Page 2 of 3		Approval:
	<ul style="list-style-type: none"> • If no particular process or authority has been specified in the respective regulation, the responsible department will request the waiver or deferral as outlined in this Policy. • Permanent support programs such as, but not limited to, the Recreation Assistance Program and the Affordable Transit Pass Program, are not covered under this Policy. 	
DEFINITIONS	<p>“Identifiable group” means a group of individuals, corporations and / or organizations responsible for paying a specific user fee or charge. Examples may include, property taxpayers, tenants, HSR users.</p>	
PRINCIPLES	<p>The following principles apply to this Policy:</p> <p>Rationale:</p> <p>Temporary waivers or deferrals of user fees and charges may be considered where:</p> <ul style="list-style-type: none"> • Unforeseen circumstances have affected an identifiable group’s ability to pay a specific user fee or charge. • Granting relief promotes or advances economic, public health or social benefits or advances specific City policy goals or City objectives that would not be achieved if not for the deferral or waiver. <p>Equal Application:</p> <ul style="list-style-type: none"> • Temporary waiver or deferral of user fees and charges, if approved, shall apply equally to all identifiable groups that are normally liable for the payment of the user fee or charge. • Deferrals, however, are optional. Individuals, groups of individuals, organizations or corporations within the identifiable group that wish to continue making the regular payments of user fees or charges, may continue to do so. 	
AUTHORITY AND PROCESS	<p>Waivers:</p> <ul style="list-style-type: none"> • Temporary waiver of user fees and charges shall be approved by Council, unless specific authority has been given to the City’s Treasurer by legislation or By-Law. <p>Deferrals:</p> <ul style="list-style-type: none"> • Approval limits for deferrals for each user fee or charge within the maximum allowable time period as stated in this Policy are: <ul style="list-style-type: none"> – \$0 to \$99,999: General Manager of Finance and Corporate Services, or his / her delegate – Over \$100,000: Council. 	

Operating Budget Policies Temporary Waiver and Deferral of User Fees and Charges	 Hamilton	Corporate Services Department
Policy No: FPAP-OP-004		
Page 3 of 3		Approval:
	<p>Maximum allowable time period or limitation:</p> <ul style="list-style-type: none"> • Temporary waiver or deferral of user fees and charges may have a maximum term of 90 days. • A one-time extension for up to a maximum of another 90 days may be approved by Council. <p>Process:</p> <ul style="list-style-type: none"> • Where approval by the General Manager of Finance and Corporate Services is required, staff in the department responsible for the administration and / or collection of the user fee or charge must make a request to the Financial Planning, Administration and Policy Division of the Corporate Services Department through their corresponding Finance and Administration (F&A) Team, in order to have the request approved. All relevant information is to be included with the request including but not limited to rationale, financial considerations (levy impact, cashflow, accounting, etc.) and timing. • Where approval by Council is required, staff in the department responsible for the administration and / or collection of the user fee or charge must submit a Recommendation Report to the appropriate Standing Committee. • Waiver or Deferral of user fees and charges that are not governed by the Municipal Act and do not have a process specified in the respective legislation, may be approved by submitting a Recommendation Report to the appropriate Standing Committee. 	
SPECIAL CIRCUMSTANCES	<p>In the event that the City cannot conduct business as usual, such as but not limited to, a time where Council has declared a State of Emergency, Council may delegate the authority to waive and/or defer user fees and charges either by a specific Delegation of Authority to senior staff or through the activation of the Emergency Operations Centre.</p>	
GOVERNING LEGISLATION	<p><i>Municipal Act, 2001, S.O. 2001, c. 25</i></p>	
RESPONSIBILITY FOR THE POLICY	<p>Corporate Services Department Director of Financial Planning, Administration and Policy</p>	
POLICY HISTORY	<p>This Policy is to be approved by Council in December 2020 through Report FCS20085.</p>	