

## THE CORPORATION OF HALDIMAND COUNTY

By-law Number 2332/22

**Being a by-law to provide for an interim tax levy, to provide for payment of taxes, and to provide for penalty and interest for non-payment**

**WHEREAS** Section 317(1) of the *Municipal Act, 2001* S.O. 2001, Chapter 25, as amended (the Act), provides that the Council of a local municipality may, before the adoption of the estimates for that year under section 290 of the Act, pass a by-law for levying amounts on the assessment of property in the local municipality rateable for local municipal purposes;

**WHEREAS** Section 317(3) of the Act provides that amounts to be levied are subject to the following rules:

1. The amounts levied shall not exceed the prescribed percentage, or 50% if no percentage is prescribed, of the total amount of taxes for municipal and school board purposes levied on the property for the previous year; and
2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in that class; and
3. For the purposes of calculating the total amount of taxes for the previous year under paragraph 1, if any taxes for municipal or school board purposes were levied on a property for only part of a year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school board purposes had been levied for the entire year;

**WHEREAS** no percentages have been prescribed for the purposes of paragraph 1 of subsection 317(3) of the Act;

**WHEREAS** Section 317(5) of the Act provides that a by-law passed under subsection 317(1), may provide for the levying of amounts on assessments added, after the by-law is passed, to the tax roll for the current year that was not on the assessment roll upon which the amounts are levied;

**WHEREAS** Section 317(9) of the Act provides if the council of a municipality is of the opinion that the taxes levied under Section 317(1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, that council adjust the taxes on the property under Section 317(1) to the extent it considers appropriate;

**WHEREAS** Council has delegated authority to the Treasurer to adjust an individual property owner's interim taxes under Section 317(9);

**AND WHEREAS** Section 343 of the Act provides that a council may authorize the Treasurer to mail to the person taxed a notice specifying the amount of the taxes payable

or cause it to be delivered to or for that person at the address of the residence or place of business of such person or upon the premises in respect of which the taxes are payable;

**NOW THEREFORE, the Council of The Corporation of Haldimand County enacts as follows:**

1. **THAT** an interim tax shall be levied and collected upon the whole of the assessment for real property according to the 2021 returned assessment roll for the purposes of 2022 taxation.
2. **THAT** for the purposes of calculating the taxes referred to in clause 1 above all rateable property will be subject to the rates as outline in Schedule "A" – 2022 Haldimand County Interim Levy Tax Rates attached hereto and forming part of this by-law.
3. **THAT** the amounts calculated for each property shall not exceed 50% of the total 2021 taxes for that property unless the Treasurer is of the opinion the taxes levied would be too low or too high in relation to the estimated total annual taxes that will be levied on the property for the 2022 taxation year.
4. **THAT** for the purposes of calculating total taxes, for municipal and school board taxes that were levied on a property for only part of a year, an amount shall be added equal to the additional taxes that would have been levied for the entire year.
5. **THAT** amounts under clause 1 above shall be levied in respect of assessment added, after the coming of force of this by-law, to the tax roll for the current year that were not on the assessment roll upon which the amounts were levied.
6. **THAT** the said interim tax levy shall become due and payable in two installments, the first on March 31<sup>st</sup>, 2022 and the second on May 31<sup>st</sup>, 2022.
7. **THAT** The County shall establish a monthly pre-authorized property tax payment program. Provided the Treasurer has received and approve a taxpayer's request to use this alternative instalments method, the program will allow for the spreading of annual taxes evenly over the year through monthly pre-authorized instalments, due the first of each calendar month. Until the final tax rates are established for the year, the monthly instalments will be an estimate of the annual taxes owing with any adjustments reflected on the instalments due after the final rates are established.
8. **THAT** on all installment of taxes of the interim levy in default on the 1<sup>st</sup> day of default, a penalty of one and one-quarter percent (1.25%) shall be added and interest charges for non-payment for each month and every month the default continues at a rate of one and one-quarter percent (1.25%) shall be added.
9. **THAT** penalties and interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.
10. **THAT** Council delegates the authority to the Treasurer to adjust penalty/interest applied above under the following conditions: (i) if the County has applied said penalty/interest in error, at the sole discretion of the County, 100% of the penalty/interest applied will be removed; or (ii) if the County, at its sole discretion, was negligent or contributed in part to the application of the penalty/interest in

error, 50% of the penalty/interest will be removed. All further adjustments to penalty/interest require specific Council approval or an appeal to the applicable Provincial court.

11. **THAT** the Treasurer or designate is hereby authorized to mail, deliver or cause to be mailed or delivered the notice of taxes not later than 21 days prior to the date that the first instalment is due, to the taxpayer's residence or place of business, or to the premises being taxed pursuant to this by-law unless the taxpayer directs the Treasurer, in writing, to send the tax bill to another address, in which case it shall be sent to that address. Such direction shall remain in force until revoked by the taxpayer in writing. Where a taxpayer directs the Treasurer in writing to send the taxpayer's tax bill by registered mail, the treasurer shall comply with the direction and shall add the cost to the tax roll and the amount shall be deemed to be part of the taxes for which the tax bill was sent.
12. **THAT** The Treasurer or designate are hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such payment, provided that acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable hereof in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
  - a. If in default of payment of any instalment of taxes or any part of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.
  - b. The Treasurer or designate shall not accept payment for the current year taxes until all arrears, including penalty, interest or other charges of former years applicable to such property, have been paid in full.
  - c. All moneys raised, levied or collected under the authority of this by-law shall be paid into the hands of the Treasurer, to be applied to such persons and in such manner as the laws of the Province of Ontario and the by-laws or resolutions of Council direct.
13. **THAT** nothing herein contained shall prevent the Treasurer from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions and statues and by-laws governing the collection of taxes.
14. **AND THAT** this by-law comes into effect on the date of passage.

READ a first and second time this 14<sup>th</sup> day of February, 2022.

READ a third time and finally passed this 14<sup>th</sup> day of February, 2022.

---

ACTING MAYOR

---

CLERK

**Schedule "A"**  
**2022 – Haldimand County Interim Levy Tax Rates**

<b>Property Class</b>	<b>Tax Classes</b>	<b>2022 Haldimand County Interim Tax Rate</b>	<b>2022 Estimated Interim Education Tax Rate</b>	<b>2022 Combined Interim Tax Rate</b>
Residential	RT (RF, RG, RH, RP)	0.00509374	0.00076500	0.00585874
Residential Farmland Awaiting Development	R1P	0.00382030	0.00057375	0.00439405
Multi-Residential	MT	0.01018748	0.00076500	0.01095248
Multi-Residential (New Construction)	NT	0.00509374	0.00076500	0.00585874
Commercial (Occupied)	CT, ST, GT (CG, CP, DP)	0.00862319	0.00440000	0.01302319
Commercial (Occupied) (PIL Education Retained)	(CF, CJ, CH, GF)	0.00862319	0.00440000	0.01302319
Landfill	HT	0.00862319	0.00440000	0.01302319
Landfill (PIL Education Retained)	(HF)	0.00862319	0.00440000	0.01302319
Commercial Excess Lands/Vacant Lands	CU, SU, CX (CR, CZ)	0.00862319	0.00440000	0.01302319
Commercial Excess Lands/Vacant Lands (PIL Education Retained)	(CJ)	0.00862319	0.00440000	0.01302319
Commercial (New Construction)	XT (XP)	0.00862319	0.00440000	0.01302319
Commercial (New Construction) Vacant Lands	XU	0.00862319	0.00440000	0.01302319
Commercial Small-Scale On-Farm Subclass	C7	0.00215580	0.00110000	0.00325580
Industrial (Occupied)	IT, LT, (IP)	0.01185517	0.00440000	0.01625517
Industrial (Occupied) (PIL Education Retained)	(IH, II, LH, LI, LN, LS)	0.01185517	0.00440000	0.01625517
Industrial Excess Lands/Vacant Lands	IU, LU, IX (IZ)	0.01185517	0.00440000	0.01625517
Industrial Excess Lands/Vacant Lands (PIL Education Retained)	(IK, LK)	0.01185517	0.00440000	0.01625517
Industrial Farmland Awaiting Development	I1N	0.00382030	0.00057375	0.00439405
Industrial (New Construction)	JT (JP)	0.01185517	0.00440000	0.01625517
Industrial (New Construction) (PIL Education Retained)	(JH)	0.01185517	0.00440000	0.01625517
Industrial Excess Lands/Vacant Lands (New Construction)	JU	0.01185517	0.00440000	0.01625517
Industrial Excess Lands/Vacant Lands (New Construction) (PIL Education Retained)	(JK)	0.01185517	0.00440000	0.01625517
Industrial Small-Scale On-Farm Subclass	I7	0.00296379	0.00110000	0.00406379
Pipelines	PT	0.00758661	0.00440000	0.01198661
Farmlands	FT (FP)	0.00127343	0.00019125	0.00146468
Managed Forests	TT	0.00127343	0.00019125	0.00146468