

THE CORPORATION OF HALDIMAND COUNTY

By-law Number 2408/23

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 ratable 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 the Treasurer shall 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 2022 returned assessment roll for the purposes of 2023 taxation.
2. **THAT** for the purposes of calculating the taxes referred to in clause 1 above all ratable property will be subject to the rates as outline in Schedule "A" – 2023 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 2022 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 2023 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 31st, 2023 and the second on May 31st, 2023.
7. **THAT** The County shall establish a monthly pre-authorized property tax payment program. Provided the Treasurer has received and approved 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 1st 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** authority is delegated 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 statutes 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 13th day of February, 2023.

READ a third time and finally passed this 13th day of February, 2023.

MAYOR

DEPUTY CLERK

**Schedule “A”
2023 – Haldimand County Interim Levy Tax Rates**

Property Class	Tax Classes	2023 Haldimand County Interim Tax Rate	2023 Estimated Interim Education Tax Rate	2023 Combined Interim Tax Rate
Residential	RT (RF, RG, RH, RP)	0.00524475	0.00076500	0.00600975
Residential Farmland Awaiting Development	R1P	0.00393356	0.00057375	0.00450731
Multi-Residential	MT	0.01048950	0.00076500	0.01125450
Multi-Residential (New Construction)	NT	0.00524475	0.00076500	0.00600975
Commercial (Occupied)	CT, ST, GT (CG, CP, DP)	0.00887884	0.00440000	0.01327884
Commercial (Occupied) (PIL Education Retained)	(CF, CJ, CH, GF)	0.00887884	0.00440000	0.01327884
Landfill	HT	0.00887884	0.00440000	0.01327884
Landfill (PIL Education Retained)	(HF)	0.00887884	0.00440000	0.01327884
Commercial Excess Lands/Vacant Lands	CU, SU, CX (CR, CZ)	0.00887884	0.00440000	0.01327884
Commercial Excess Lands/Vacant Lands (PIL Education Retained)	(CJ)	0.00887884	0.00440000	0.01327884
Commercial (New Construction)	XT (XP)	0.00887884	0.00440000	0.01327884
Commercial (New Construction) Vacant Lands	XU	0.00887884	0.00440000	0.01327884
Commercial Small-Scale On-Farm Subclass	C7, C0	0.00221971	0.00110000	0.00331971
Industrial (Occupied)	IT, LT, (IP)	0.01220663	0.00440000	0.01660663
Industrial (Occupied) (PIL Education Retained)	(IH, II, LH, LI, LN, LS)	0.01220663	0.00440000	0.01660663
Industrial Excess Lands/Vacant Lands	IU, LU, IX (IZ)	0.01220663	0.00440000	0.01660663
Industrial Excess Lands/Vacant Lands (PIL Education Retained)	(IK, LK)	0.01220663	0.00440000	0.01660663
Industrial Farmland Awaiting Development	I1N	0.00393356	0.00057375	0.00450731
Industrial (New Construction)	JT (JP)	0.01220663	0.00440000	0.01660663
Industrial (New Construction) (PIL Education Retained)	(JH)	0.01220663	0.00440000	0.01660663
Industrial Excess Lands/Vacant Lands (New Construction)	JU	0.01220663	0.00440000	0.01660663
Industrial Excess Lands/Vacant Lands (New Construction) (PIL Education Retained)	(JK)	0.01220663	0.00440000	0.01660663
Industrial Small-Scale On-Farm Subclass	I7, I0	0.00305166	0.00110000	0.00415166
Pipelines	PT	0.00781153	0.00440000	0.01221153
Farmlands	FT (FP)	0.00019125	0.00019125	0.00150244
Managed Forests	TT	0.00131119	0.00019125	0.00150244