

## THE CORPORATION OF HALDIMAND COUNTY

By-law Number /19

### **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);

**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 2018 returned assessment roll for the purposes of 2019 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" – 2019 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 2018 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 2019 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 29<sup>th</sup>, 2019 and the second on May 31<sup>st</sup>, 2019.
7. **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.
8. **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.
9. **THAT** the Treasurer may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
10. **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.

11. **THAT** taxes are payable into the hands of the Treasurer, to be applied and paid to such persons and in such manner as the laws of Ontario and the by-laws and resolutions of Council so direct.
12. **AND THAT** this by-law comes into effect on the date of passage.

READ a first and second time this 11<sup>th</sup> day of February, 2019.

READ a third time and finally passed this 11<sup>th</sup> day of February, 2019.

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MAYOR

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DEPUTY CLERK

**Schedule “A”**  
**2019 – Haldimand County Interim Levy Tax Rates**

| <b>PROPERTY CLASS</b>                      | <b>Tax Classes</b>                 | <b>2019<br/>Haldimand<br/>County Interim<br/>Tax Rate</b> | <b>2019<br/>Estimated<br/>Interim<br/>Education Tax<br/>Rate</b> | <b>2019<br/>Combined<br/>Interim Tax<br/>Rate</b> |
|--------------------------------------------|------------------------------------|-----------------------------------------------------------|------------------------------------------------------------------|---------------------------------------------------|
| Residential                                | RT (RF,RG,RH,RP)                   | 0.00498950                                                | 0.00081500                                                       | 0.00580450                                        |
| Residential Farmland Awaiting Development  | R1P                                | 0.00374220                                                | 0.00061130                                                       | 0.00435350                                        |
| Multi-Residential                          | MT                                 | 0.00997910                                                | 0.00081500                                                       | 0.01079410                                        |
| Multi-Residential (New Construction)       | NT                                 | 0.00498950                                                | 0.00081500                                                       | 0.00580450                                        |
| Commercial (Occupied)                      | CT, ST, GT (CF, CG, CH, CP, DP,GF) | 0.00844680                                                | 0.00609000                                                       | 0.01453680                                        |
| Landfill                                   | HT (HF)                            | 0.00844680                                                | 0.00609000                                                       | 0.01453680                                        |
| Commercial Excess Lands/Vacant Lands       | CU, SU, CX (CJ,CR,CZ)              | 0.00717980                                                | 0.00517650                                                       | 0.01235630                                        |
| Commercial (New Construction)              | XT (XP)                            | 0.00844680                                                | 0.00529500                                                       | 0.01374180                                        |
| Commercial (New Construction) Vacant Lands | XU                                 | 0.00717980                                                | 0.00450080                                                       | 0.01168060                                        |
| Commercial Small-Scale On-Farm Subclass    | CSC                                | 0.00211170                                                | 0.00132500                                                       | 0.00343670                                        |
| Industrial (Occupied)                      | IT, LT, (IH,IP,LI,LN,LS)           | 0.01161270                                                | 0.00665500                                                       | 0.01826770                                        |
| Industrial Excess Lands/Vacant Lands       | IU, LU, IX (IK,IZ,LK)              | 0.00958050                                                | 0.00549040                                                       | 0.01507090                                        |
| Industrial Farmland Awaiting Development   | I1N                                | 0.00374220                                                | 0.00061130                                                       | 0.00435350                                        |
| Industrial (New Construction)              | JT (JP)                            | 0.01161270                                                | 0.00529500                                                       | 0.01690770                                        |
| Industrial Small-Scale On-Farm Subclass    | ISC                                | 0.00290320                                                | 0.00132500                                                       | 0.00422820                                        |
| Pipelines                                  | PT                                 | 0.00743140                                                | 0.00665500                                                       | 0.01408640                                        |
| Farmlands                                  | FT (FP)                            | 0.00124740                                                | 0.00020380                                                       | 0.00145120                                        |
| Managed Forests                            | TT                                 | 0.00124740                                                | 0.00020380                                                       | 0.00145120                                        |