Reference: FIN-11-2021

THE CORPORATION OF HALDIMAND COUNTY

By-law Number /21

Being a by-law to adopt the current estimates and to levy the rates of taxation for County purposes for the year 2021

WHEREAS in accordance with Section 290 of the *Municipal Act, 2001,* S.O. 2001, c.25, as amended (the Act), the Council of the Corporation of Haldimand County has considered the estimates of the Municipality and by virtue of those estimates, it is necessary that $72,553,300 for the purposes of Haldimand County be raised by means of taxation for the year 2021**;**

WHEREAS all property assessment rolls on which the 2021 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, c.A.31, as amended;

WHEREAS the property assessment for each of the defined property classes has been determined on the basis of the aforementioned property assessment rolls;

WHEREAS the tax ratios on the aforementioned property for the 2021 taxation year have been set out in by-laws duly passed by the Council of The Corporation of Haldimand County;

WHEREAS the tax rate reductions on prescribed and optional sub-classes on the aforementioned property for the 2021 taxation year have been set out in a by-law duly passed by the Council of The Corporation of Haldimand County;

WHEREAS section 312 of the Act provides for the passing of a by-law which levies a separate tax rate on the rateable assessment in each property class in the local municipality for local municipal purposes to raise the general municipal levy;

WHEREAS section 323 of the Act provides that the Council of a local municipality may pass a by-law to levy an annual amount payable on or after the 1st day of July upon training schools and public hospitals not to exceed the prescribed amounts under Ontario Regulation 384/98;

WHEREAS section 342 of the Act provides that the Council of a local municipality may pass a by-law providing for the payment of taxes by instalments and establishing due dates for each instalment, alternative instalment dates and immediate payment of any instalments if earlier instalments are not paid on time;

WHEREAS section 345 of the Act provides that the Council of a local municipality may pass a by-law imposing late payment charges and interest charges for non-payment of taxes by the due dates established;

WHEREAS section 346 of the Act provides that the Council of a local municipality may pass a by-law to provide for payment of taxes into a financial institution;

WHEREAS section 355 of the Act provides that the Council of a local municipality may pass a by-law providing for a minimum tax amount, and an amount below which no taxes are payable;

WHEREAS section 208 of the Act provides that the Council of a local municipality may establish a special charge for the purposes of raising amounts required for the respective Business Improvement Areas within the County;

AND WHEREAS paragraph 1 of subsection 257.7 (1) of the *Education Act,* R.S.O. 1990, c.E.2, as amended, requires every municipality in each year to levy and collect the tax rate prescribed by the Minister of Finance for school purposes on residential and business properties taxable for school purposes in the municipality according to the last returned assessment roll, as amended;

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

ASSESSMENT ROLL

1. The assessment roll returned (excluding Exempt, Payments in Lieu of Taxes, RH, CH, CJ, IH, IK, LH, LI, LK, LN, and LS tax classes) for the purpose of taxation in the year 2020, as amended, totaling taxable assessment of $7,347,956,196 is hereby adopted as set out in Schedule “A”, attached hereto and forming part of this by-law.

ADOPTION OF ESTIMATES

2. The Council of Haldimand County hereby adopts the current estimates of sums required during the year 2021 for the tax-supported purposes of the County, excluding water and wastewater services, resulting in a net levy of $72,553,300.

COUNTY TAX RATES

3.

(1) For the taxation year 2021, with the property tax classes as denoted, there shall be levied upon and collected from all property assessment, for the purposes of the Corporation of Haldimand County, the rates of taxation set out in Schedule “A” attached hereto and forming part of this By-law.

(2) Interim taxes levied in 2021 as authorized by by-law 2238/21 shall be shown as a reduction from the 2021 taxes established in sub-section 3(1) above.

(3) A general rate for municipal purposes shall apply to all assessable property in Haldimand County, as set out in Schedule “A”.

(4) In addition to the taxes levied herein, education rates as prescribed shall be applied to all applicable classes.

(5) The special rates to be levied, raised and collected on behalf of the Business Improvement Areas shall be as follows:

- Caledonia BIA $50,400
- Hagersville BIA $14,400
- Dunnville BIA $24,100

PAYMENT OF TAXES LEVIES

4. Subject to section 5, all taxes levied hereof shall be payable in two equal instalments, the first installment payable on August 31, 2021 and second instalment on October 29, 2021.

5. 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.

6. For the purposes of payment of Omitted/Supplemental tax levies, two equal installments will be due as follows: first instalment will be due approximately 30 days from the billing date; the second instalment will be due approximately 90 days from the billing date. The due dates will be set as close as possible to the last business day of the month. The Treasurer will establish the specific due dates on an annual basis based on the timing of receipt of the applicable assessments.

PENALTY FOR NON-PAYMENT OF TAXES

7. A percentage charge of one and one-quarter percent (1.25%) shall be imposed as a penalty for non-payment of taxes hereunder and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the last day for payment of such instalment and thereafter, an additional charge of one and one-quarter percent (1.25%) shall be imposed and shall be added to every such tax instalment or part thereof remaining unpaid on the first day of such calendar month in which the default continues until a new by-law is established. In addition, 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/interested 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.

NOTICES OF TAXES DUE

8. 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.

WHERE AND HOW TAXES PAYABLE

9. County taxes shall be paid to the Treasurer made payable to Haldimand County. All County taxes including any applicable local improvement assessments and other rents or rates payable as taxes, are payable at the Haldimand County Administration Building currently located at 53 Thorburn St. S., Cayuga or by mail addressed to Haldimand County, 53 Thorburn Street South, Cayuga, Ontario, N0A 1E0, until otherwise amended. The hours of operation are 8:30 a.m. to 4:30 p.m. Monday to Friday (except holidays). Taxes may also be paid at most financial institutions in Haldimand County or by telephone/internet banking. Credit card payments may be made using the approved online credit card service provider.

PART PAYMENT OF TAXES DUE AND OWING

10.

(1) 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.

(2) 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.

(3) 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.

(4) 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.

11. That the approved rate for hospitals and training institutions will be set at the prescribed rate of $75.00 per bed or resident place as determined by the Province on an annual basis.

12. The minimum tax bill shall not be less than $5.00.

13. Nothing herein contained shall prevent the Treasurer from proceeding at any time with the collection of any rate, tax assessment, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.

14. This by-law is deemed to come into force January 1st, 2021.

READ a first and second time this 28th day of June, 2021.

READ a third time and finally passed this 28th day of June, 2021.

_____
MAYOR

_____
CLERK

HALDIMAND COUNTY

By-law Number /21

Schedule "A" - The Corporation of Haldimand County
2021 Levy By-Law

Property Class	Tax Classes	Haldimand County Tax Rates	Education Tax Rates	Total Tax Rates	CVA	Haldimand County Levy	Education Levy	Total Levy
Residential/Farm	RT (RF,RG,RH,RP)	0.01049069	0.00153000	0.01202069	5,400,974,630	56,659,926	8,263,491	64,923,417
Residential Farmland Awaiting Development	R1P	0.00786801	0.00114750	0.00901551	447,000	3,517	513	4,030
Multi-Residential	MT	0.02098137	0.00153000	0.02251137	46,665,900	979,115	71,399	1,050,513
Multi-Residential (New Construction)	NT	0.01049069	0.00153000	0.01202069	747,000	7,837	1,143	8,979
Commercial (Occupied)	CT, ST, GT (CG, CP, DP)	0.01775968	0.00880000	0.02655968	271,735,029	4,825,928	2,391,268	7,217,196
Commercial (Occupied) (PIL Education Retained)	(CF, CJ, CH, GF)	0.01775968	0.01163509	0.02939477				
Landfill	HT (HF)	0.01775968	0.00880000	0.02655968	469,800	8,343	4,134	12,478
Commercial Excess Lands/Vacant Lands	CU, SU, CX (CR, CZ)	0.01775968	0.00880000	0.02655968	20,246,119	359,565	178,166	537,730
Commercial Excess Lands/ Vacant Lands (PIL Education Retained)	(CJ)	0.01775968	0.01163509	0.02939477				
Commercial (New Construction)	XT (XP)	0.01775968	0.00880000	0.02655968	43,507,530	772,680	382,866	1,155,546
Commercial (New Construction) Vacant Lands	XU	0.01775968	0.00880000	0.02655968	582,970	10,353	5,130	15,483
Commercial Small-Scale On-Farm Subclass	C7	0.00443992	0.00220000	0.00663992	0	0	0	0
Industrial (Occupied)	IT, LT (IP)	0.02441602	0.00880000	0.03321602	105,902,038	2,585,706	931,938	3,517,644
Industrial (Occupied) (PIL Education Retained)	(IH, II, LH, LI, LN, LS)	0.02441602	0.01250000	0.03691602				
Industrial Excess Lands/Vacant Lands	IU, LU, IX (IZ)	0.02441602	0.00880000	0.03321602	24,376,300	595,172	214,511	809,684
Industrial Excess Lands/Vacant Lands (PIL Education Retained)	(IK, LK)	0.02441602	0.01250000	0.03691602				
Industrial Farmland Pending Development	I1N	0.00786801	0.00114750	0.00901551	1,266,000	9,961	1,453	11,414
Industrial (New Construction)	JT (JP)	0.02441602	0.00880000	0.03321602	46,085,672	1,125,229	405,554	1,530,783
Industrial (New Construction) (PIL Education Retained)	(JH)	0.02441602	0.00980000	0.03421602				
Industrial Excess Lands/Vacant Lands (New Construction)	JU	0.02441602	0.00880000	0.03321602	620,000	15,138	5,456	20,594
Industrial Excess Lands/Vacant Lands (New Construction) (PIL Education Retained)	(JK)	0.02441602	0.00980000	0.03421602				
Industrial Small-Scale On-Farm Subclass	I7	0.00610401	0.00220000	0.00830401	0	0	0	0
Pipelines	PT	0.01562483	0.00880000	0.02442483	74,156,000	1,158,675	652,573	1,811,247
Farmlands	FT (FP)	0.00262267	0.00038250	0.00300517	1,303,791,708	3,419,417	498,700	3,918,117
Managed Forests	TT	0.00262267	0.00038250	0.00300517	6,382,500	16,739	2,441	19,181
TOTAL TAXABLE ASSESSMENT					**$7,347,956,196**	**$72,553,300**	**$14,010,737**	**$86,564,037**