



## **REPORT**

**REPORT TO:** Mayor Bonnette and Members of Council

**REPORT FROM:** Wendy O'Donnell, CPA, CGA, Deputy Treasurer/Senior Manager of Revenue

**DATE:** May 5, 2021

**REPORT NO.:** CORPSERV-2021-0021

**RE:** 2021 Final Property Tax Rate

### **RECOMMENDATION:**

THAT Report No. CORPSERV-2021-0021 dated May 5, 2021, regarding the 2021 Final Property Tax Rates, be received;

AND FURTHER THAT staff bring forward a by-law authorizing Council to provide for Final Property Tax Rates for the 2021 taxation year;

AND FURTHER THAT installment due dates for the Final Property Tax Rate be set as June 28, 2021 and September 28, 2021;

AND FURTHER THAT installment due dates for taxpayers on the Ten (10) Monthly Pre-Authorized Tax Payment Plan for the latter half of 2021 be set as June 28, July 28, August 27, September 28, October 27, 2021 and for first half of 2022, set as January 27, February 24, March 29, April 27 and May 27, 2022;

AND FURTHER THAT installment due dates for taxpayers on the COVID Monthly Pre-Authorized Tax Deferral Payment Plan be set for the latter half of 2021 as June 28, July 28, August 27, September 28, October 27, November 26 and December 29, 2021;

AND FURTHER THAT installment due dates for those on the Installment Pre-Authorized Payment Plan for 2021 be set as June 28, 2021 and September 28, 2021;

AND FURTHER THAT the payment of property taxes for (portions of) properties classed as farmland (FT) shall be due in full on September 28, 2021.

**BACKGROUND:**

On December 14, 2020 Council approved Report CORPSERV-2020-0042 dated November 23, 2020 which established the Town's 2021 operating budget net for levy requirements as \$56,039,500.

Staff will bring forward a by-law that provides for the levy of taxes for the 2021 taxation year as required under the authority of Section 312 of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended (Municipal Act).

**COMMENTS:**

The final tax levy is calculated by multiplying the Town tax rates by the assessments for each of the respective property classes. The assessments used are those found in the December 2020 returned assessment roll as provided by the Municipal Property Assessment Corporation (MPAC) for the 2021 taxation year. The final tax bill amounts are then adjusted for any applicable:

- Credits or amounts outstanding
- Phase-in amounts calculated according to Bill 140 and the Municipal Act
- Capping and clawback adjustments based on the Region's program
- Amounts paid as part of the interim bills
- Other charges such as Business Improvement Area (BIA) levies

The final property tax bill due dates are as follows:

- June 28 and September 28, 2021 for those paying by cash, cheque, debit, through a mortgage company, on-line through a banking institution, on-line third party credit card provider or on the installment-based pre-authorized payment plan;
- For those registered in the monthly pre-authorized payment plan the Town will continue to provide for a ten (10) month plan with due date on the 3<sup>rd</sup> last business day of June, July, August, September and October.
- Due to COVID-19 the Town will also offer assistance through an application-based deferral plan that includes two additional months with due dates on the 3<sup>rd</sup> last business day of June, July, August, September, October, November and December

At Council's direction, property taxes for properties classed as farmland (FT) were deferred until the final installment. These taxes will be due in full on September 28, 2021. As far as can be determined, Halton Hills is the only Ontario municipality that supports their farming community in this significant way.

Establishing these due dates assists the Town in securing sufficient tax revenues to meet its payment obligations to the Region of Halton and the Boards of Education and to adequately provide services and fund the operation of Town facilities.

The Town provides a number of payment options to assist property taxpayers to meet the Council-approved due dates:

- Pre-Authorized Payment Plans
- Payments through mortgage companies
- Internet and telephone payment through banks
- Third party credit card on-line payment services
- Cash, debit and cheque/post-dated cheques

Under the provisions of the Municipal Act, tax bills must be issued no later than 21 days prior to the first installment due date. Also, legislation requires 10 days notification of withdrawal dates and amount for those on a pre-authorized payment plan.

### **RELATIONSHIP TO STRATEGIC PLAN:**

Provide Responsive, Effective Municipal Government

To provide strong leadership in the effective and efficient delivery of municipal services

### **FINANCIAL IMPACT:**

All recommendations are administrative in nature and do not have a financial impact.

### **CONSULTATION:**

The 2021 final tax rates are a result of a considerable amount of work undertaken by staff from each of the area municipalities (Halton Hills, Oakville, Burlington, and Milton) in conjunction with Halton Region staff. Recommended changes to property tax policies are considered by the Area Treasurers and ultimately approved by Halton Regional Council.

### **PUBLIC ENGAGEMENT:**

Not applicable.

### **SUSTAINABILITY IMPLICATIONS:**

The Sustainability Implications of the recommendations of this report were reviewed against the requirements of the Town's Sustainability Implications Worksheet. The Worksheet is completed for substantial non-administrative reports, major projects, studies, policies and initiatives that are relevant to advancing the Town's economic, cultural, environmental and social wellbeing, and quality of life. Since this report is none of the latter, the Sustainability Implications section is not applicable.

**COMMUNICATIONS:**

Final property tax information is posted on the Town's website.

**CONCLUSION:**

The establishment of tax rates and due dates ensures the timely collection of revenues so that the Town may meet its payment obligations to the Region of Halton and the Boards of Education and deliver needed services to the community as per Council's budget decisions.

Reviewed and Approved by,

A handwritten signature in black ink, appearing to read "M. J. Leighton".

Moya Jane Leighton, Director of Finance & Town Treasurer

A handwritten signature in black ink, appearing to read "Laura Lancaster".

Laura Lancaster, Acting Commissioner of Corporate Services

A handwritten signature in black ink, appearing to read "C. Mills".

Chris Mills, Acting Chief Administrative Officer