



BY-LAW NO. 2021-0025

A By-law to provide for the levy and collection of rates or levies required for the Town of Halton Hills for the year 2021 and to provide for the mailing of notices for the payment of taxes.

WHEREAS Section 312 of The Municipal Act, 2001, S.O. 2001, as amended (Municipal Act), provides the authority for the Council of the Town of Halton Hills to levy on the whole rateable property according to the last returned assessment roll for the current year, the tax rates required for Town, Region of Halton and Public and Separate school boards purposes;

AND WHEREAS the Council of the Region of Halton has passed the Regional rating By-law #8-21, directing the Council of the Town of Halton Hills to levy the 2021 tax rates as approved for general and special purposes including Waste Management services;

AND WHEREAS the total assessable property according to the last returned assessment roll is \$15,242,719,108 of which \$11,344,605,808 is in the urban area (including the hamlets of Norval, Stewarttown, and Glen Williams) and the balance of \$3,898,113,300 is in the rural area;

AND WHEREAS the Municipal Act provides that the tax rates to be levied on each class of property shall be the same proportion to each other as the tax ratios for the property classes established under sections 307 and 308 of the Municipal Act;

AND WHEREAS regulations made under the Education Act prescribe the residential, farm, commercial, industrial and pipeline tax rates for school purposes;

AND WHEREAS in order to raise the amounts of the said estimates it is necessary to levy separate rates on the two areas aforesaid, the urban area and the rural area;

AND WHEREAS the Board of Management for the Acton Business Improvement Area requires the amount of \$97,484.54 to be levied and collected in accordance with By-law #1993-0175 as amended by By-law #2003-0107 and By-law 2010-0003, to cover the 2021 estimated expenses of \$96,970.00 plus the previous year underage of \$514.54;

AND WHEREAS the Board of Management for Georgetown Central Business Improvement Area requires the amount of \$183,366.30 to be levied and collected in accordance with By-law #1993-0174 as amended by By-law #2003-0103, By-law 2010-0016 and By-law 2010-0026, to cover the 2021 estimated expenses of \$159,050.00 plus the previous year underage of \$24,316.28;

AND WHEREAS on May 25, 2021, Council for the Town of Halton Hills approved Report No. CORPSERV-2021-0021 dated May 5, 2021, in which certain recommendations were made relating to 2021 Final Property Tax Rates.

NOW, THEREFORE, BE IT RESOLVED THAT THE COUNCIL OF THE CORPORATION OF THE TOWN OF HALTON HILLS ENACTS AS FOLLOWS:

1. **THAT** for the raising of the sum of \$132,223,887 as shown in Schedule "A" attached hereto, for the current year lawful purposes of the Corporation of the Town of Halton Hills, the Regional Municipality of Halton, and the School Boards, the tax rates as shown on Schedule "B" attached hereto, shall be levied and collected upon the whole rateable property of the public and separate school supporters.

2. **THAT,**

- (a) For Town purposes, the tax rates set out in Schedule “C” attached hereto and which forms part hereof, shall be levied upon the assessment amounts for residential, multi-residential, commercial, industrial, pipeline, farm and managed forest properties.
- (b) For Regional purposes, the tax rates set out in Schedules “D”, and “E” attached hereto and which forms part hereof, shall be levied upon the assessment amounts for residential, multi-residential, commercial, industrial, pipeline, farm and managed forest properties.
- (c) For Education purposes, the tax rates set out in Schedule “F” attached hereto and which forms part hereof, shall be levied upon the assessment amounts for residential, multi-residential, commercial, industrial, pipeline, farm and managed forest properties.
- (d) For the purposes of the Boards of Management for the Acton and Georgetown Business Improvement Areas, the tax rates set out in Schedules “G” and “H” attached hereto and which forms part hereof, shall be levied upon the rateable assessment in the improvement areas.
- (e) For the purposes of Payments-in-Lieu (PIL) of taxes the tax rates set out in Schedules “I” and “J” attached hereto, and which forms part thereof, shall be requested for properties classed as such.

- 3. **THAT** the Treasurer shall proceed to collect the amounts to be raised by this By-law, together with all the other sums on the tax roll in the manner as set forth in the Assessment Act, the Municipal Acts, The Education Act, the Regional Municipalities Act and any other applicable Acts and the By-law in force in this Municipality.
- 4. **THAT** the Treasurer shall add to the Collector’s Roll, all or any arrears for service charges and fees as provided by the Weed Control Act, the Ditches and Watercourses Act, the Tile Drainage Act, the Municipal Act, the Planning Act, the Building Code Act and the Line Fences Act or any other charges which should be collected pursuant to any statute or By-law to the respective properties chargeable thereto.
- 5. **THAT** the net amount of taxes levied by this By-law shall be due and payable in two installments on June 28, 2021 and September 28, 2021.
- 6. **THAT** the net amount of taxes levied by this By-law for those on the Pre-authorized Due Date Plan shall be due and payable in two installments on June 28, 2021 and September 28, 2021.
- 7. **THAT** the net amount of taxes levied by this By-law for those on the Ten (10) Monthly Pre-authorized Payment Plan shall be due and payable on 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.
- 8. **THAT** the net amount of taxes levied by this By-law for those on the Monthly Pre-authorized COVID Deferral Payment Plan shall be due and payable on June 28, July 28, August 27, September 28, October 27, November 26 and December 29, 2021.
- 9. **THAT** the net amount of taxes levied by this By-law for all (portions of) lands classified as farmland (FT) shall be due and payable on September 28, 2021.

10. **THAT** the Treasurer are hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
11. **THAT** all arrears, taxes and assessments levied and imposed in any year prior to the current year plus all penalties and interest for each year must be paid before any installment of taxes of the current year is paid.
12. **THAT** in default of payment of any installment by the day named for payment thereof, the subsequent installment(s) shall forthwith become payable.
13. **THAT** any installment or any part of any installment of rates, taxes and assessments not paid on or before the date prescribed in Sections 5, 6, 7, 8, or 9 of this By-law, shall be subject to a penalty which shall be added to and collected with the rates, taxes and assessments and which shall be a percentage charge of 1.25% of the unpaid principal. This charge shall be added on the first day of each calendar month in which the default continues.
14. **THAT** the Treasurer may accept partial payments from time to time on account of any taxes due and may give a receipt for such payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable in respect of non-payment of taxes. Such partial payments shall be applied in the order specified below:
 - (a) To all penalties and interest applied in the taxation year which has been outstanding for the longest period of time
 - (b) To the taxes for the taxation year which has been outstanding for the longest period of time
 - (c) To all penalties and interest applied in the taxation year which has been outstanding for the second longest period of time
 - (d) To the taxes in the taxation year which has been outstanding for the second longest period of time
 - (e) And so forth for each successive year for which there are outstanding penalty / interest charges and / or taxes up to and including
 - (f) All penalties and interest for the current taxation year
 - (g) All taxes in the current taxation year
15. **THAT**, taxes may be paid:
 - (a) At the Municipal Offices, 1 Halton Hills Drive, Halton Hills, Ontario
 - (b) Or by mail payable to "The Town of Halton Hills", 1 Halton Hills Drive, Halton Hills, Ontario L7G 5G2
 - (c) Or by direct transfer through telephone or electronic banking available at most financial institutions
 - (d) Or by third-party on-line payment service providers
 - (e) To avoid penalty and interest charges, payment must be received at the Town of Halton Hills by the due date

BY-LAW read and passed by the Council for the Town of Halton Hills this 25th day of May 2021.

MAYOR – RICK BONNETTE

TOWN CLERK – VALERIE PETRYNIAK