



BY-LAW NO. 2021-0062

A By-law to Levy 2022 Interim Taxes and Establish Penalty and Interest Rates.

WHEREAS Section 317 of the Municipal Act (Municipal Act, 2001, S.O., 2001, c. 25, as amended) provides the authority for the Council of the Town of Halton Hills to levy interim taxes and to charge penalty and interest rates for the default of payments;

AND WHEREAS Section 342 of the Municipal Act, 2001 authorizes Council to pass by-laws for the payment of taxes by instalments and the dates in the year for which the taxes are imposed on which the taxes or instalments are due.

AND WHEREAS Section 343 of the Act provides that a Council may authorize the Treasurer to mail to the person a tax 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.

AND WHEREAS Section 345 of the Municipal Act, 2001, authorizes a local municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date.

AND WHEREAS on November 15, 2021, Council for the Town of Halton Hills approved Report No. CORPSERV-2021-0037, dated October 25, 2021, in which certain recommendations were made relating to the 2022 Interim Tax Levy.

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

1. The 2022 Interim Tax Levy is hereby imposed and levied on the whole of the taxable assessment for all rateable properties in the Town of Halton Hills according to the last revised assessment roll of the previous year.
2. Properties not registered in the ten payment pre-authorized payment plan will have property taxes levied under this by-law and be due and payable in two equal instalments which will be due February 24th, 2022 and April 27th, 2022 and shall be 50% of the taxes levied in the previous year.
3. For the purpose of calculating the total amount of taxes for the previous year, under Section 2 of this by-law, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during that year, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.
4. The interim tax amount levied for all new roll numbers, which were not on the assessment roll the previous year, will be calculated based on 50% of the applicable tax rate for the previous year, multiplied by the assessment of the current year.
5. That the Treasurer mail or cause to be mailed a written or printed notice specifying the amount of taxes payable.

6. That on all taxes which remain unpaid on the due date, a penalty of one and one quarter percent (1.25%) of the taxes remaining unpaid may be levied on the first day of default and shall be levied on the first day of each calendar month thereafter in which the default continues, until December 31, 2022.
7. THAT there may be added to the Collector's Roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute.
8. That the Treasurer is authorized to accept part payment from time to time on account of the oldest outstanding interest, then the oldest outstanding taxes, then penalty charges and then current years taxes due, or alternatively is authorized to refuse acceptance of any such part payment.

BY-LAW read and passed by the Council for the Town of Halton Hills this 13th day of December, 2021.

MAYOR – RICK BONNETTE

TOWN CLERK – VALERIE PETRYNIAK