



## Staff Report

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<b>Report To:</b>	<b>General Government Committee</b>	
<b>Date of Meeting:</b>	November 30, 2020	<b>Report Number:</b> FND-045-20
<b>Submitted By:</b>	Trevor Pinn, Director of Finance/Treasurer	
<b>Reviewed By:</b>	Andrew C. Allison, CAO	<b>By-law Number:</b>
<b>File Number:</b>		<b>Resolution#:</b>
<b>Report Subject:</b>	2021 Interim Tax Levy	

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### Recommendations:

1. That Report FND-045-20 be received; and
2. That the By-law attached to Report FND-045-20, as attachment 1, be approved.

## Report Overview

The Municipality of Clarington annually levies an interim tax prior to the approval of the final tax rates to ensure it can meet its financial obligations until the final tax levies are processed.

### 1. Background

- 1.1 The *Municipal Act, 2001* authorizes a municipality, prior to the adoption of the estimates for the year, to pass a by-law levying amounts on the assessment of property in the local municipality for local municipal purposes.
- 1.2 Historically, the Municipality has passed an interim tax levy in December of the preceding year to ensure that tax bills are processed in January of the taxation year.
- 1.3 Interim tax bills are divided into two installments: February 18, 2021 and April 22, 2021.
- 1.4 If Council were not to pass the interim tax levy, taxes could not be collected until the final tax bills are processed in the spring. This delay could result in a cash flow issue for the Municipality and would result in taxpayers having to pay their final tax bill in two installments rather than the current four (or more if they use pre-authorized payments).

### 2. Concurrence

Not Applicable.

### 3. Conclusion

It is respectfully recommended that Council approve the 2021 Interim Tax By-law to ensure that interim tax bills are processed consistent with past timelines and to ensure that tax revenues can be collected throughout the whole 2021 taxation year.

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Attachments:

Attachment 1 – Draft By-law for 2021 Interim Tax Levy

Interested Parties:

There are no interested parties to be notified of Council's decision.