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## The Corporation of the Municipality of Clarington

### By-law 2021-045

Being a by-law to adopt the estimates of all sums required during the year, to strike rates and levy taxes for municipal purposes for the year 2021 and to provide for the collection thereof.

Whereas the Council for the Municipality of Clarington deems it necessary for The Corporation of the Municipality of Clarington pursuant to Section 312 (2) of the *Municipal Act, 2001* to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the Municipality of Clarington the sums set forth for various purposes in Schedule "A" hereto attached for the current year;

Whereas the property classes have been prescribed by the Minister of Finance under the Assessment Act, R.S.O. 1990 ch A.31 as amended and Regulations thereto;

Whereas an interim levy was made before the adoption of the estimates for the current year;

Whereas Section 208(2) of the Municipal Act, 2001 provides that the Council of a municipality shall in each year levy a special charge upon rateable property in a Business Improvement Area, which has been designated under Subsection 204(1);

Whereas Section 342(1)(b) of the Municipal Act, 2001 S.O. 2001, as amended states in part that a municipality may pass by-laws providing for alternative instalments and due dates to allow taxpayers to spread the payment of taxes more evenly over the year;

Whereas Section 345(2) of the Municipal Act, 2001 S.O. 2001, as amended provides that a percentage charge, not to exceed 1 ¼ percent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default or such later date as the by-law specifies;

Whereas Section 345(3) of the Municipal Act, 2001, S.O. 2001 as amended, provides that interest charges not to exceed 1 ¼ percent each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes in the manner specified in the by-law but interest may not start to accrue before the first day of default;

Whereas pursuant to the Regional Municipality of Durham By-Law Number 08-2021 for Regional General purposes, 09-2021 for Regional Transit Commission purposes and 10-2021 for Regional Solid Waste Management purposes were passed to adopt estimates of all sums required by The Regional Municipality of Durham for the purposes of the Regional Corporation and to provide a levy on Area Municipalities; and the Regional Municipality of Durham approved the transition ratios By-law Number 07-2021;

Whereas the Province of Ontario has prescribed the Education Tax Rates in Regulation 46/21 of the Education Act;

Now therefore the Council of The Municipality of Clarington enacts as follows:

1. That for the year 2021, The Municipality of Clarington shall levy upon the Residential, Multi-Residential, Commercial, Industrial, Pipeline, Farmland and Managed Forest Assessment the rates of taxation per current value assessment for general purposes as set out in the Schedule "A" attached to this By-law;
2. And that the estimated expenditures, net of revenue and applied surplus required during the year 2021 totalling approximately \$65,368,552 are set forth in Schedule "A" attached to this By-law in the manner as set hereunder:

	<b>2021</b>	<b>2020</b>	<b>2019</b>
General Purposes	65,368,552	62,747,374	59,822,692
Total for Business Improvement Area	<u>213,439</u>	<u>213,439</u>	<u>215,200</u>
<b>TOTAL</b>	65,581,991	62,960,813	60,037,892

3. And that the tax rates, established by this by-law to produce the final tax bills for 2021 shall be adjusted to account for the interim levies imposed by By-law No. 2020-087;
4. And that the tax rates established by this by-law to produce the final tax bills for 2021 shall take into account adjustments to commercial, industrial and multi-residential properties as required by Bill 140, an Act to amend the *Assessment Act*, *Municipal Act*, *Assessment Review Board Act* and *Education Act* in respect of property taxes;
5. And that in the event an instalment is not paid on its due date, there shall be imposed a penalty of 1 ¼ percent (1.25%) on the first day of the calendar month following non payment;
6. And that in the event an instalment is not paid on its due date, interest shall be imposed at the rate of 1 ¼ per cent (1.25%) on the first day of the second calendar month following the due date and on the first day of every calendar month thereafter until the taxes are paid;

7. And that if any instalment remains unpaid at the due date, all future instalments become immediately due and payable;
8. And that the Treasurer and the Manager of Taxation Services are hereby authorized to accept part payment from time to time on account of taxes due, provided that the acceptance of any part payment shall not affect the collection of any percentage charge imposed under sections (5) and (6) of this by-law;
9. And that notwithstanding the provisions of the by-law, all taxes shall be deemed to have been imposed and to be due on and from the first day of January, 2021;
10. And that on application to the Municipality, a taxpayer may pay taxes by a pre-authorized payment plan, payable on the first day of each month or by full payment on instalment due dates. In the event of the default of the payment on the pre-authorized payment plan, enrolment in the plan shall be terminated and the final tax levy shall be due and payable on the instalment dates as set out in Section 14;
11. And that all realty taxes levied under Section 33 and Section 34 (supplementary/omitted taxes) of the Assessment Act shall be due and payable at least twenty-one (21) days after notice is given by the Manager of Taxation Services;
12. And that for the payments-in-lieu of taxes due to The Corporation of the Municipality of Clarington the actual amount due to The Corporation of the Municipality of Clarington shall be based on the assessment roll and the tax rates for the year 2021;
13. And that for the railway rights of way taxes due to The Corporation of the Municipality of Clarington in accordance with the Regulations as established by the Minister of Finance, pursuant to the *Municipal Act, 2001*, S.O.2001, c.25, as amended, the actual amount due to The Corporation of the Municipality of Clarington shall be based on the assessment roll and the tax rates prescribed for the year 2021;
14. And that there shall be levied and collected upon the assessable land, buildings and businesses with the Corporation of the Municipality of Clarington, the rates identified on Schedule "A", and as follows on the commercial and industrial assessments in the Business Improvement Areas for the year 2021.

Business Improvement (Note 2)	<b>Bowmanville</b>	<b>Newcastle</b>	<b>Orono</b>
CT,ST,XT & GT	0.00401074	0.00092372	0.00134057
CU & CX	0.00401074	0.00092372	0.00134057
IT	0.00559706	0.00128907	0.00187079

(Note 1 – Due to delays resulting from implementation of Bill 140, Multi-Residential, Commercial and Industrial properties may be billed separately in 2021)

(Note 2- Rates: CT= Commercial Taxable Full, CU= Commercial Taxable – Excess land CX=Commercial Taxable Vacant Land; IT=Industrial Taxable Full; XT=Commercial Taxable Full New Construction; ST=Shopping Centres; GT=Parking Lot Taxable Full)

15. And that subject to the provisions of clause 9 of this by-law, all taxes levied under the authority of this by-law shall be payable in Canadian funds and shall be divided into two equal instalments, the first of said instalments to become due and payable on or before the 17 day of June, 2021 and the second of said instalments to become due and payable on or before the 23 day of September, 2021 and shall be paid into the office of the Treasurer of The Corporation of the Municipality of Clarington, subject to change by the Treasurer or Manager of Taxation Services, for accommodation for Bill 140, and/or any other Legislation or Regulation which may be enacted after the passage of this by-law;
16. And that the Municipality will collect and forward Regional and Education levies in accordance with the rates established by the Region of Durham and the Province of Ontario as reflected in Schedule “A”;
17. And that Schedule "A" attached hereto shall be and form a part of this By-law;
18. And that if any section or portion of this by-law or of Schedule “A” is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Municipality of Clarington that all remaining sections and portions of this By-law and Schedule “A” continue in force and effect.

19. This By-law shall come into force and effect upon the date of the final reading thereof.

By-Law passed in open session this 12<sup>th</sup> day of April, 2021

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Adrian Foster, Mayor

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June Gallagher, Municipal Clerk