



Staff Report

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Report To:	General Government Committee		
Date of Meeting:	November 8, 2021	Report Number:	FSD-050-21
Submitted By:	Trevor Pinn, Director of Financial Services/Treasurer		
Reviewed By:	Andrew C. Allison, CAO	Resolution#:	
File Number:		By-law Number:	
Report Subject:	2022 Interim Tax Levy		

Recommendations:

1. That Report FSD-050-21 and any related communication items, be received;
2. That the By-law attached to Report FSD-050-21, as attachment 1, be approved; and
3. That all interested parties listed in Report FSD-050-21 and any delegations be advised of Council's decision.

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. Section 317(2) allows the by-law to be passed in November or December of the preceding year (2021) provided it does not come into force until a specified date in the following year (2022).
- 1.3 Interim tax bills are divided into two installments: February 17, 2022, and April 21, 2022.
- 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 2022 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 2022 taxation year.

Staff Contact: Trevor Pinn, Director of Financial Services/Treasurer, 905-623-3379 ext. 2602, tpinn@clarington.net

Attachments:

Attachment 1 – Draft By-law to levy interim taxes for 2022

Interested Parties:

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