

If this information is required in an alternate format, please contact the Accessibility Coordinator at 905-623-3379 ext. 2131.

The Corporation of the Municipality of Clarington  
By-law 2021-XXX

Being a by-law to authorize an Interim Tax Levy for 2022.

Whereas the Council for the Municipality of Clarington deems it necessary to pass a by-law to levy an Interim Rate for 2022 on the whole of the assessment for each property class in the local municipality as provided for in Section 317 of the *Municipal Act, 2001* as amended;

And whereas Section 317 (2) of the *Municipal Act, 2001* as amended, allows a by-law to levy interim taxes to be passed in November or December of the previous year if it provides that it does not come into force until a specified day in the following year.

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

1. That the Council of the Corporation of the Municipality of Clarington is hereby authorized to levy in 2022 on the whole of all taxable assessment on the property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50 per cent if no percentage is otherwise prescribed) of the total amounts billed to each property for all purposes in the previous year on the properties that, in the current year, are in the property class as provided for in Section 317 of the *Municipal Act, 2001* as amended.
2. That for the purposes of calculating the total taxes for the previous year under paragraph 1, if any taxes were levied for only part of the previous year because assessment was added to the roll during the year, an amount shall be added equal to the additional taxes that would have been levied if the taxes had been levied for the entire year.
3. That the interim tax levy rates shall also apply to any property added to the assessment roll after this by-law is enacted.

Attachment 1 to Report FSD-050-21

4. That 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<sup>th</sup> day of February 2022 and the second of said instalments to become due and payable on or before the 21<sup>st</sup> day of April 2022 and shall be paid to the Treasurer of the Corporation of the Municipality of Clarington. Upon payment of any applicable fee, and if paid on or before the due date imprinted on the bill, taxes may also be paid at most chartered banks in the Province of Ontario.
5. That as Section 342(b) of the *Municipal Act, 2001*, as amended provides for alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause (4) to allow taxpayers to spread the payment of taxes more evenly over the year. A taxpayer may pay taxes on a 12-month pre-authorized payment plan payable on the first day of each month from December to November. In the event of the default of payment on the pre-authorized payment plan, enrolment in the plan shall be terminated and the interim tax shall be due and payable on the instalment dates as set out in Section 4 of this by-law.
6. That as provided in Section 345 (2) of the *Municipal Act, 2001*, as amended if the taxes or any instalment levied in accordance with this by-law remain unpaid on the first day of the month following the instalment due dates set out in Section 4 of this by-law, a penalty of one and one quarter per cent (1.25%) will be imposed on the amount for taxes due and unpaid.
7. That as provided in Section 345(3) of the *Municipal Act, 2001* as amended any taxes levied pursuant to this by-law that are due and unpaid, interest at the rate of one and one quarter per cent (1.25%) per month (15% per annum) of the unpaid taxes shall be levied on the first day of each calendar month for so long as the taxes remain unpaid.
8. That this by-law shall be effective on January 1, 2022.

Passed in Open Council this XX day of November, 2021.

---

Adrian Foster, Mayor

---

June Gallagher, Municipal Clerk