

Being a by-law for the implementation and collection of an interim tax levy for 2024 ("2024 Interim Tax Levying By-law").

Whereas it is expedient for The Corporation of the City of Oshawa to provide for the levy and collection of interim taxes for the year 2024 and to impose penalties and interest on all arrears of taxes pursuant to Sections 317, 342, 343, 345, 346, 347 and 355 of the Municipal Act, 2001, S.O. 2001, c.25, as amended ("Municipal Act, 2001"); and,

Whereas Section 317 of the Municipal Act, 2001, provides for an interim levy on the assessment of real property in the municipality ratable for local municipality purposes of a sum not exceeding fifty (50) percent of the total amount of taxes for municipal and school purposes levied on a property for the previous year; and,

Whereas Section 317 of the Municipal Act, 2001, provides for the adjustment in the calculation of the taxes for the previous year for the purposes of calculating an interim levy; and,

Whereas Section 317 of the Municipal Act, 2001, provides for an interim levy on the assessment for real property added to the tax roll for the current year that was not on the assessment roll in the previous year;

Therefore, it is enacted as a by-law of the Corporation of the City of Oshawa as follows:

1. For the purpose of this 2024 Interim Tax Levying By-law:
 - (a) "Municipal Act, 2001" means the Municipal Act, 2001, S. O. 2001, c. 25, as amended;
 - (b) "Treasurer" means the City's Commissioner, Corporate and Finance Services; the Director, Finance Services; or the Manager, Taxation Services;
 - (c) "City" means The Corporation of the City of Oshawa;
 - (d) "Council" means the elected Council of the Corporation of the City of Oshawa;
 - (e) "Prior Annualized Taxes" means tax levies, including capping adjustments, where applicable, billed in the previous year and adjusted for any previous year's supplementary taxes and tax cancellations as if they had applied for the entire year.
2.
 - a) There shall be levied, and collected, an amount on the assessment of property within the City. This assessment will be according to the tax roll for taxation in the previous year as most recently revised before this 2024 Interim Tax Levying By-law is passed; provided the amount levied shall not exceed fifty percent of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
 - b) For the purpose of calculating the total amount of taxes for the previous year under subsection 2a., if any taxes for municipal and school purposes were levied on the property for only part of the previous year, because assessment was added to the tax roll during the year. An amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.
3. For tax accounts added to the tax roll for the current year that were not on the assessment roll upon which the amounts under Section 2 are levied, the amount levied shall be calculated using fifty per cent of the prior year's applicable tax rate, against phased-in assessment, as most recently revised prior to billing.
4. For properties where the assessed value of the property provided on the most recently returned assessment roll has been revised over the previous year's assessed value, the amount levied shall be calculated using fifty percent of the prior year's applicable tax rate against phased-in assessment, as most recently revised prior to billing.
5. Notwithstanding Sections 2, 3, and 4 of this 2024 Interim Tax Levying By-law, where the interim levy taxes to be imposed on a property would be less than twenty-five (25) dollars, the amount of actual taxes payable shall be zero.

6. The City shall, as permitted by Provincial legislation, add to the tax roll all or any arrears of charges, fees, costs, or other expenses. 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 authorized by the applicable Provincial legislation.
7. The taxes levied under this 2024 Interim Tax Levying By-law shall be collected on the following dates:
 - a) Two (2) installments: first interim installment on February 29, 2024; second interim installment on April 30, 2024; or,
 - b) Six (6) installments for the monthly pre-authorized tax payment plan based on property owner's selection of the first or the fifteenth day of the month, or the next subsequent business day in the event of a statutory holiday, of the months of January, February, March, April, May and June, 2024. This City of Oshawa Taxation Services administered, pre-authorized tax payment plan agreement must be entered into prior to November 1, 2023.
8. Payment received on account of taxes shall be applied as follows:
 - a) Payment shall first be applied against penalty and interest charges owing according to the length of time the charges have been owing, with the charges imposed earlier being discharged before charges imposed later;
 - b) Payment shall then be applied against the taxes owing according to the length of time they have been owing. The taxes imposed earlier being discharged before taxes (including any items referred to in Section 6 of this 2024 Interim Tax Levying By-law which have been added to the tax roll) imposed later.
9. The Treasurer is hereby authorized to mail, by regular mail or electronically, every tax notice or cause the same to be mailed to the address of the property as shown on the tax roll or to an alternate address, or provide electronic e-Bill notification, as directed in writing by the property owner.
10. Any installment or part of any installment of taxes not paid on or before the day prescribed by section 7 of this 2024 Interim Tax Levying By-law for payment of such installment shall be subject to a percentage charge which shall be added to and collected with the taxes and which shall be calculated as one and one-quarter per cent (1¼%) of such installment or part of such installment on the first day of default. Any installment or part of any installment of taxes not paid on or before the day prescribed by section 3 of this 2024 Interim Tax Levying By-law for payment of such installment shall also be subject to an interest charge which shall be added to and collected with the taxes and which shall be calculated as one and one-quarter per cent (1¼%) of such installment or part of such installment on the first day of each calendar month thereafter in which default continues.
11. The Treasurer may accept part payment from time to time on account of any rates and assessments and may give a receipt for that payment. Notwithstanding the foregoing, acceptance of any part payment shall not affect the collection of the percentage charge imposed and collectable under section 4 of this 2024 Interim Tax Levying By-law in respect of non-payment of any taxes or any installment of taxes. In accordance with Part XI of the Municipal Act, 2001 partial payment acceptance excludes tax accounts currently under this provision.
12. The property taxes imposed by this 2024 Interim Tax Levying By-law may be paid either in full or by the installments, as provided by section 7 of this by-law, to the credit of the Treasurer of the City and at any City of Oshawa branch of any Chartered Bank of Canada or Trust Company.
13. The Treasurer shall cause to be mailed to the address of the residence or place of business of the person taxed, the tax notice as contemplated by subsection 343(6) of the Municipal Act, 2001. No defect, error or omission in the form or substance of a tax bill invalidates any proceedings for the recovery of the taxes as per subsection 343(10) of the Municipal Act, 2001.

Where the Treasurer shall have failed or omitted to collect the taxes or any portion of the taxes on the day appointed for the return of the collector's roll, the Treasurer is authorized to continue the levy and collection of the unpaid taxes, penalties and interest in the manner and with the powers provided by law for the general levy and collection of taxes.

14. If any section or portion of this 2024 Interim Tax Levying By-law is found by a court of competent jurisdiction to be invalid, it is the intent of council for the City that all remaining sections and portions of this 2024 Interim Tax Levying By-law continue to be in force and effect.

This 2024 Interim Tax Levying By-law shall be effective on December 1, 2023.

This 2024 Interim Tax Levy By-law shall remain in force until it is repealed.

By-law passed this twenty-fifth day of March, 2024.