

Being a by-law to provide for implementation and collection of an interim tax levy for 2021.

Recitals

1. Section 317(1) of the Act authorizes the Council, before the adoption of the estimates for the year, to pass a by-law levying on the whole of the assessment for real property according to the last revised assessment roll, a sum that is subject to certain restrictions, as set out in the Act.
2. It is necessary for the operation of the municipality in 2021 to provide for an interim tax levy as permitted by the Act.

NOW THEREFORE BE IT ENACTED AND IT IS HEREBY ENACTED as a by-law of The Corporation of the City of Oshawa, by its Council, as follows:

1. Interpretation: The lettered subsections of this section provide the definitions and interpretation rules applicable to this by-law, including its recitals and schedules, where applicable.
  - (a) The headings and numbering of sections and paragraphs in this by-law are for ease of reference and have no bearing on interpretation otherwise.
  - (b) All references to Provincial legislation in this by-law refer to that legislation as amended from time to time, including successor legislation, whether enacted prior to, or subsequent to, the enactment of this by-law.
  - (c) "Act" means to the Municipal Act, 2001, S.O. 2001, c. 25, as amended.
  - (d) "Corporation" means The Corporation of the City of Oshawa.
  - (e) "Council" means the elected Council of the Corporation.
2. Levy: In order to provide money for the general purposes of the Corporation prior to the adoption of the estimates for 2021, there shall be levied by the Corporation sums equal to that which would be produced by applying the maximum rates set out in the Act subsection 317 (3) whereby the amounts to be levied are subject to the following rules:
  - (a) The amount levied on a property shall not exceed the prescribed percentage, or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
  - (b) The percentage under 2 (a) may be different for different property classes but shall be the same for all properties in a property class.

(c) For the purpose of calculating the total amount of taxes for the previous year under 2 (a), if any taxes for municipal and school purpose were levied on a 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 purpose had been levied for the entire year.

3. Collection: Notwithstanding the provisions of any previous by-laws of the Corporation or of The Corporation of the Township of East Whitby, which may have set the time for payment of rates, taxes and assessment, the taxes levied under this by-law shall be collected in two installments. The first installment is due on the 26th day of February 2021, and the second installment is due on the 26th day of April 2021. Notwithstanding the foregoing, all arrears of rates, taxes and assessments levied and imposed in any year prior to the current year (plus penalties and interest thereon) must be paid before any installment of the taxes for the current year is paid. Upon default in payment of any installment, the privilege of payment by installments shall be forfeited and the subsequent installment or installments shall immediately become payable.
4. Penalties/Interest: Any installment or part of any installment of taxes not paid on or before the day prescribed by section 3 of this 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 centum (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 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 centum (1¼%) of such installment or part of such installment on the first day of each calendar month thereafter in which default continues.
5. Part Payment: The Commissioner of Finance, Director of Finance, Treasurer or the Manager, Taxation Services 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 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, as amended, partial payment acceptance excludes tax accounts currently under this provision.
6. Payment methods: The property taxes imposed by this by-law may be paid either in full or by installments, as provided by section 3 of this by-law, to the credit of the Treasurer of the Corporation at any Oshawa branch of any Chartered Bank of Canada or Trust Company.
7. Mailing of Notice: The Manager, Taxation Services 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 Act.



8. Collection after return of Collector's Roll: In the case where the Manager, Taxation Services 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 Manager, Taxation Services 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.
9. Effective date: This By-law shall be effective on January 1, 2021.
10. Effect of By-law: This by-law shall remain in force until it is repealed.

By-law passed this fourteenth day of December, 2020.



Mayor



City Clerk