

THE CORPORATION OF THE TOWN OF CALEDON

BY-LAW NO. 2023-044

A by-law to provide for the Levy and Collection of Property Taxes for the 2023 Taxation Year

WHEREAS Section 3 of the *Assessment Act, R.S.O. 1990, c. A.31* as amended, provides that all real property, with specific exceptions, is subject to assessment and taxation;

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

AND WHEREAS Ontario Regulation 400/98, as amended by Ontario Regulation 46/21, under the *Education Act* prescribes the tax rates for school purposes for all property classes;

AND WHEREAS pursuant to the Regional Municipality of Peel By-law Number 16-2023, the Regional Municipality of Peel has adopted estimates of all sums required by the Regional Municipality of Peel during the year 2023 for all purposes of the Regional Corporation and has provided for a general levy and special levies on area municipalities;

AND WHEREAS pursuant to the Regional Municipality of Peel By-law Number 2-2023, the Regional Municipality of Peel delegated to the Council of each area municipality the authority to pass a by-law establishing tax ratios and setting out a method by which the portion of Regional levies will be raised in each area municipality for the 2023 taxation year;

AND WHEREAS it is required that the Council of the Corporation of the Town of Caledon, pursuant to the *Municipal Act, 2001, S.O. 2001, c. 25*, to levy upon the whole of the assessment for real property for the property classes according to the last revised assessment roll for the Corporation of the Town of Caledon the sums set forth for various purposes in Schedule A and Schedule B hereto attached for the current year;

AND WHEREAS the Town of Caledon Tax Ratios By-law established the relative amount of taxation to be borne by each property class;

AND WHEREAS pursuant to Section 342 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, Council is authorized to pass by-laws providing for the payment of taxes by installments and the date or dates in the year for which the taxes are imposed, on which the taxes or installments are due;

AND WHEREAS pursuant to Section 345 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, a local municipality is authorized to pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date;

AND WHEREAS an Interim levy was made by the Corporation of the Town of Caledon before the adoption of the estimates for the current year by by-law 2023-005;

NOW THEREFORE, the Council of the Corporation of the Town of Caledon enacts as follows:

1. For the year 2023, the Corporation of the Town of Caledon shall levy upon all property assessments the rates of taxation per current value assessments for general purposes as set out in Schedule A and Schedule B attached to this by-law.
2. The estimates for the current year are as set forth in Schedule A attached to this by-law.
3. The levy provided for in Schedule A attached to this by-law shall be reduced by the amount of the Interim levy for 2023, where billed.
4. For payments-in-lieu of taxes due to the Corporation of the Town of Caledon, the actual amount due to the Corporation of the Town of Caledon shall be based on the assessment roll and the tax rates for the applicable classes for the year 2023.

5. For the purpose of paying the debentures issued pursuant to the following Regional by-laws, the following sums shall be levied and collected from the owners of the property liable therefore;

By-law No.	Annual Payment
7-2008	\$2,487.50

6. The levies imposed under this by-law shall be due and payable in two installments:

- (a) on July 6, 2023; and,
- (b) September 7, 2023.

7. The final levy for real property taxes including local improvements assessments and school rates for those properties subject to an agreement under the Town of Caledon Pre-Authorized Payment Plan shall be due and payable to the Corporation of the Town of Caledon in 10 monthly installments, January through to October.

8. That realty taxes to be levied as a result of additions to the Collector's Roll pursuant to the *Assessment Act* shall be due and payable in two installments provided that the first installment shall be due not earlier than 21 days from the date of the mailing of the tax notice.

9. Where realty taxes are levied as a result of additions to the Collector's Roll pursuant to the *Assessment Act* at such points during the year that it is impractical or otherwise not feasible for such taxes to be payable in two installments, then these taxes shall be due and payable in one installment provided that the installment shall be due not earlier than 30 days from the date of the mailing of the tax notice.

10. (1) The Treasurer shall add a percentage charge as a penalty for default of payment of the installments in accordance with By-law No. 2011-058, as amended;

- (2) The Treasurer shall also add a percentage charge as interest in accordance with By-law No. 2011-058, as amended.

11. That the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the residence or place of business of each person taxed unless directed otherwise by the taxpayer or agent of the taxpayer, as provided by the *Municipal Act, 2001*, as amended.

12. That the Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under the provision of By-law No. 2011-058, as amended, in respect of non-payment of any taxes or any class of taxes or of any installment thereof.

13. (1) The following institutions are hereby authorized to collect installments of taxes to be credited to the Treasurer:

- (a) All Schedule I and II banks pursuant to the Bank Act (Canada);
- (b) Trust companies registered under the Loan and Trust Corporations Act;
- (c) Credit Unions as defined in the Credit Unions and Caisses Populaires Act, 1994; and
- (d) Schedule III banks permitted to accept payments under the Clearing and Depository Services (CDS) Participant Rules and Canadian Payment Association (CPA) Rules.

- (2) The institutions described in subsection 13 (1) shall provide a receipt to the payor and the Town shall credit the taxpayer's account for the amount paid effective on the date of the institution's receipt to the taxpayer.

- (3) Taxes paid into a financial institution to the credit of the Treasurer of the Town shall be accompanied by such information as may be required by the Treasurer, sufficient to identify the tax account against which the tax payment is to be applied.

- (4) Where a payment by a payor into a financial institution to the credit of the Treasurer has been applied to the wrong tax account as a result of a clerical or typographical error, the Treasurer may, upon receipt of the written request of the financial institution or payor accompanied by such evidence as the

Treasurer may require to establish the existence of said error, reverse and apply said payment to the correct tax account upon such terms and conditions, including the posting of security by the financial institution or payor, as the Treasurer may require.

14. There may be added to the Collector's roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and 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 specifically authorized by applicable statute.
15. That all taxes levied according to the provisions of this by-law shall be collected and paid over to the Treasurer of the Town of Caledon.
16. That the Treasurer is authorized to levy a special tax rate in the amount of \$49,740.00 for the purposes of the Bolton Business Improvement Area.
17. That for the year 2023, pursuant to Sections 312 (4) of the *Municipal Act, 2001* a special charge or tax rate of 0.1023765% shall be levied against ratable property in the Bolton Business Improvement Area that belongs to a class of property prescribed under the *Assessment Act* as a business property class for the purposes of Sections 204 to 214 of the *Municipal Act, 2001*. This levy shall be subject to a minimum levy imposed of \$250.00 as stipulated in By-law 2015-033 with no maximum cap.
18. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
19. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Corporation of the Town of Caledon that all remaining sections and portions of this By-law continue in force and effect.

Enactment

This By-law shall come into full force and effect on the day of its passing.

Enacted by the Town of Caledon Council this 23rd day of May, 2023.

Annette Groves, Mayor

Laura Hall, Town Clerk