

THE CORPORATION OF THE CITY OF THOROLD

BY-LAW NO. 62-2023

BEING A BY-LAW TO ADOPT ESTIMATES, SET THE TAX RATES FOR 2023,
AND TO ESTABLISH THE FINAL TAX DUE DATES

WHEREAS subsection 312(2) of the Municipal Act, 2001, S.O. 2001, c.25, provides that for the purposes of raising the general local municipality levy, the Council of a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes;

WHEREAS subsection 312(6) of the said Municipal Act, 2001 provides that the tax rates to be levied under subsection (2) or (4) are subject to the following restrictions:

1. The rates must be set so that, when they are levied on the applicable assessment rateable for local municipality purposes, an amount equal to the general local municipality levy or special local municipality levy, as the case may be, is raised.
2. The rates on the different classes of property must be in the same proportion to each other as the tax ratios established under section 308 for the property classes are to each other;

WHEREAS The Regional Municipality of Niagara has by by-law set the tax rates, tax ratios and tax rate reductions for Region, Waste Management, Transit and Education purposes;

WHEREAS the Council of the City of Thorold approved Report DF2023-02 and, on February 15, 2023 adopted By-law 12-2023 to approve the 2023 Budgets;

WHEREAS the Council of the City of Thorold approved Report DF2023-04, and on March 21, 2023 adopted By-law 34-2023 and 35-2023 to approve the 2023 Urban Service Area and Water Budgets and estimates

WHEREAS the Council of the City of Thorold must finalize its 2023 local municipality rates in order for the final billing to proceed;

WHEREAS pursuant to By-law No. 05-2023 (To Authorize a Levy of Taxes before the Estimates are Adopted for the Year 2023), interim bills have been sent to taxpayers;

WHEREAS the Regional Municipality of Niagara has provided their tax rates, and the Province has provided the Education rates;

WHEREAS the tax bills will be sent out at the regular time with due dates of June 30th and August 31st;

WHEREAS it is necessary for the Council of The Corporation of the City of Thorold, pursuant to the Municipal Act, 2001 to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the City of Thorold the sums set forth for various purposes in Schedule A annexed hereto for the current year; and

WHEREAS Report DF2023-06 was approved by Council at the meeting of May 2, 2023 to adopt the tax rates for 2023.

NOW THEREFORE BE IT RESOLVED THAT the Council of The Corporation of the City of Thorold enacts as follows:

1. THAT for the year 2023, The Corporation of the City of Thorold shall levy upon the assessment classes set out in Schedule A annexed hereto to this by-law the rates of taxation pursuant to current value assessment for general purposes as set out in Schedule A annexed hereto to this by-law.
2. THAT the estimates for the current year for all municipal, Regional, special areas and school purposes as identified in Schedule C are hereby adopted and are employed in Schedule A attached to this By-law.
3. THAT the levy provided for in Schedule A annexed hereto to this by-law shall be reduced by the amount of the interim levy for 2023.
4. THAT payments in lieu of taxes due to The Corporation of the City of Thorold, the actual amount due to The Corporation of the City of Thorold shall be based on the assessment roll and the municipal and Regional tax rates, and Provincial Education rates for the year 2023.
5. THAT railway rights-of-way taxes due to The Corporation of the City of Thorold in accordance with the regulations as established by the Minister of Finance, pursuant to the Municipal Act, 2001, the actual amount due to The Corporation of the City of Thorold shall be based on the assessment roll and the tax rates for the year 2023 as approved by regulation with due dates to be the same as Section 12(1) herein.
6. THAT in accordance with the Urban Service Area section of Schedule B, attached to this by-law, there shall be levied and collected in the City of Thorold upon the Urban Service Area assessments respectively set forth in the Current Value Assessment column, at the rates shown in the USA Rate column of the said Schedule, making up the total shown in USA Levy column of the said Schedule.
7. THAT for the purposes of the Board of Management for the Thorold Business Improvement Area established under By-law 450 (80) for the area designated under By-law 360 (79) there shall be levied and collected the sum of \$44,000.00 the rate for which shall be as provided for in Schedule B under the Business Improvement Area Charge section.
8. THAT all money levied and collected under the authority of this by-law and additional taxes which may be levied and collected in pursuance of sections 32, 33 and 34 of the Assessment Act, R.S.O. 1990, and amendments thereto, shall be paid in to the hands of the City Treasurer and by her applied as directed by the statutes in that behalf, or as the said Council has by by-law or the said estimates for 2023, directed, or shall from time to time hereafter direct.
9. THAT the payment of taxes to the municipality may also be paid according to the established preauthorized payment plan on either a due date or monthly plan for which the taxes are imposed to allow taxpayers to spread the payment of taxes more evenly over the year. The monthly plan payments shall be made at the end of each month from September to August, with December excluded.
10. THAT in accordance with section 343 of the Municipal Act, 2001 the demand date shall be June 9, 2023, effective for the all property classes.
11. THAT in accordance with subsection 343(6) of the Municipal Act, 2001 the Treasurer shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the Treasurer, in writing, to send the bill to another address. In accordance with Section 343 (6.1) the bill shall be delivered electronically if the taxpayer has chosen to receive the bill in this

manner

12. THAT in accordance with sections 342 and 346 of the Municipal Act, 2001 the following due dates and tax rates be and they are hereby established for the following assessment classes:
 - a) June 9, 2023 mailing, with 50% due on each of June 30, 2023 and August 31, 2023 in accordance with the applicable rates as set forth in Schedules A and B.
13. THAT a penalty of 1.25% of the amount of each instalment shall be imposed on the first day of default and on the first day calendar month thereof in which default continues until the taxes are paid as prescribed by section 345 of the Municipal Act, 2001.
14. THAT the minimum tax bill shall not be less than \$10.00 as allowed by section 355 of the Municipal Act, 2001.
15. THAT payment of taxes and of instalments of taxation shall be made to the City Treasurer and the City Treasurer is hereby authorized to accept partial payments on account of instalments of taxation.
16. THAT when any instalment is in default or where there are prior arrears owing on any property, payment must be made at the office of the Treasurer.
17. THAT the City Treasurer shall give public notice on the City's web-site of the general provisions of this by-law respecting payment of taxes for the year 2023.
18. THAT the City Treasurer may mail or cause to be mailed the tax bills mentioned in subsection 343(1) of the Municipal Act, 2001.
19. THAT the City Treasurer may send a tax bill to the taxpayer electronically if the taxpayer has chosen to receive the tax bill in that manner pursuant to subsection 343 (6.1) of the Municipal Act, 2001
20. That the tax rolls shall be prepared and there shall be entered thereon the information and particulars prescribed by the Assessment Act and in accordance with the applicable provisions of section 340 of the Municipal Act, 2001.
21. THAT the City Treasurer shall make a return of the rolls of the year 2023 on or before the 31st day of December 2023 or on or before such later date or dates as may be determined by by-law.
22. THAT under the provisions of the statutes applicable, the City Treasurer shall collect, in accordance with the terms of this by-law, all rates and taxes imposed by The Regional Municipality of Niagara and the assessment for school purposes as levied by specified tax rates pursuant to The Regional Municipality of Niagara By-Law, and by Education Rates established by Provincial Regulations.
23. THAT if any section or portion of this by-law, including Schedules A and/or B annexed hereto, is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of The Corporation of the City of Thorold that all remaining sections and portions of this by-law shall continue in force and effect.

24. Schedule A and Schedule B and Schedule C attached hereto shall be and form a part of this by-law.

Read a first, second and third time and finally passed by Council this 2nd day of May, 2023.

Terry Ugulini, Mayor

Matthew Trennum, City Clerk