

Bill No. 384  
2023

By-law No. A.- \_\_\_\_\_ - \_\_\_\_

A by-law to enact a Property Tax Collection by-law and to repeal By-law A-8, as amended.

WHEREAS subsection 5(3) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS section 9 of the Municipal Act, 2001 provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

AND WHEREAS section 317 of the Municipal Act, 2001 provides for the passing of by-laws for the levying of interim rates of taxation;

AND WHEREAS sections 342 and 307 of the Municipal Act, 2001, provide the municipality with additional flexibility with respect to due dates and payment arrangements;

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. The Property Tax Collection by-law attached hereto as Schedule "A" is hereby adopted.
2. By-law A-8, as amended, is hereby repealed.
3. This by-law comes into force and effect on January 1, 2024 subject to the provisions of PART VI.1 of the Municipal Act, 2001.

PASSED in Open Council on November 7, 2023 subject to the provisions of PART VI.1 of the Municipal Act, 2001.

Josh Morgan  
Mayor

Michael Schulthess  
City Clerk

First Reading – November 7, 2023  
Second Reading – November 7, 2023  
Third Reading – November 7, 2023

## SCHEDULE "A"

# PROPERTY TAX COLLECTION BY-LAW

### Part 1

#### INTERIM PROPERTY LEVY

##### 1.1 Levy - on whole assessment - calculation

In each year there shall be imposed, before the final tax billing, an interim property tax levy.

##### 1.2 Payment - two instalments - set out

The payment of the levy under section 1.1 of this by-law is required to be made by two instalments:

- (a) the first of which shall be due on the last business day of February in the year in which they are levied; and
- (b) the remainder of which shall be due on the last business day of March in the year in which they are levied;

and, if in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

##### 1.3 Interim Levy - calculation

Where the rate otherwise authorized to be levied under this part exceeds the maximum permitted by Provincial regulation, then the maximum rate permitted by Provincial regulation shall be deemed to be the amount authorized to be levied on the property or portion of the property subject to Provincial regulation.

##### 1.4 Interim Levy – rates

For the year 2024 the interim levy for a property shall be calculated as 41.09% of the total amount of taxes for municipal and school purposes levied on the property for the previous year.

##### 1.5 Interim Levy – treatment of additional assessment

Notwithstanding section 1.8 where assessment was added to the collector's roll during the previous year, paragraph 3 of Section 317(3) of the *Municipal Act, 2001* shall apply in calculating the interim levy.

### Part 2

#### CURRENT TAXES AND RATES

##### 2.1 Real property taxes - 3 instalments - due dates

Except as provided by sections 1.2, 2.2 and 2.4 of this by-law, the payment of real property taxes including local improvement assessments, and all other rents or rates payable as taxes is required to be made by three instalments:

- a) the first of which shall be due and payable on the last business day of June in the year in which they are levied;
- b) the second of which shall be due and payable on the last business day of August in the year in which they are levied; and
- c) the third of which shall be due and payable on the last business day of October in the year in which they are levied;

and, if in default of payment of any instalment by the day named for payment thereof, the subsequent instalment or instalments shall forthwith become payable.

## **2.2 Taxes - Assessment Act - instalments - notice**

Taxes levied under sections 33 and 34 of the *Assessment Act, R.S.O. 1990, c. A.31*, as amended, shall be due in one or more instalments, the first of which shall be due not less than 21 days after the date of the mailing of the notice of taxes due.

## **2.3 Separate billing of different property classes**

The Treasurer is hereby authorized to direct the billing of any class of real property separately from any other class.

## **2.4 Property taxes – final instalments – due dates**

For the year 2001 and future years, the Treasurer is authorized to delay due dates for the final instalments of property taxes and to set different due dates for properties in all assessment classes.

### **Part 3**

#### **NOTICE OF PAYMENT**

### **3.1 Mailing - delivery - by Treasurer- Tax Collector**

The Treasurer or Tax Collector, as the case may be, is authorized to mail or deliver notices in accordance with the *Municipal Act* or cause them to be mailed or delivered to the address of the residence or place of business of the person charged with the payment of a levy under section 1.1 or 2.1 of this by-law or taxes or instalment thereof.

### **3.2 Levies - payment - as directed**

The person charged with the payment of a levy under section 1.1 of this by-law or taxes or instalment thereof is directed to pay money payable to the municipality therefore to the Treasurer or Tax Collector, as the case may be, or electronically or in person most financial institutions as defined in section 346(3) of the *Municipal Act, 2001* on or before the day named for payment thereof.

### **3.3 Payments - partial - accepted - procedure**

The Treasurer or Tax Collector may accept part payment from time to time on account of any taxes and give a receipt therefor, but the acceptance of any such part payment shall not affect the imposition and collection of the penalty for non-payment of a levy under section 1.1 of this by-law or taxes or instalment thereof by the due date named for payment.

### **Part 4**

#### **GENERAL PROVISIONS**

### **4.1 Payment due - on weekend - holiday - procedure**

Whenever any day mentioned in section 1.2 or section 3.1 of this by-law falls on a Saturday, Sunday, Easter Monday, or a legal holiday under the Bills of Exchange Act (Canada), the payment shall be due on the immediately preceding day not being a Saturday, Easter Monday or a legal holiday.

### **4.2 Non-payment - penalty**

A percentage charge as a penalty for non-payment of a levy under section 1.1 of this by-law or taxes or instalment thereof equal to 1 ¼ percent shall be imposed on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which the levy is made under section 1.1 of this by-law, or in which taxes are levied.

#### **4.3 Non-payment - previous years taxes - penalty**

The Tax Collector shall add to the amount of all taxes due and unpaid interest at the rate of 1 ¼ percent per month for each month from the 31<sup>st</sup> day of December in the year in which the taxes were levied until the taxes are paid.

#### **4.4 Tax Collector - failure to collect - procedure**

In case the Tax Collector fails or omits to collect the taxes or any portion thereof by the day appointed for the return of the Collector's roll, the Tax Collector is authorized to continue the levy and collection of unpaid taxes and penalties and interest in the manner and with the power provided by law for the general levy and collection of taxes.

#### **4.5 Correction of interest and penalties arising from certain errors by Canada Post**

In those circumstances where an error in delivery of a tax bill by Canada Post results in return of the bill to the City, if the taxpayer pays the taxes billed on or before the end of the month following the due date, and requests cancellation of the interest and penalties, the Treasurer be authorized to cancel such interest and penalties.

#### **4.6 Correction of interest and penalties arising from certain errors or changes**

Pursuant to section 345(7) of the *Municipal Act, 2001*, late payment charges on overcharges of taxes arising as a result of errors or changes as set out in section 345(6) of the *Municipal Act, 2001*, the Treasurer be authorized to cancel such interest and penalties.

### **Part 5**

## **ENFORCEMENT**

#### **5.1 Fine - for contravention**

Any person who contravenes any provision of this by-law is, upon conviction, guilty of an offence and is liable to any penalty as provided in the *Provincial Offences Act*.