



Town of Whitby

By-law # 7988-23

Set and Levy Tax Rates for Town General Purposes

Being a By-law to set and levy tax rates for the calendar year 2023 for the Town of Whitby and to set penalty and interest rates for unpaid taxes.

Whereas, Subsection 312(2) of the Municipal Act, S.O. 2001, c. 25, as amended, provides that for purposes of raising the general local municipality levy, 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; and,

Whereas, Subsection 342(1) of the Municipal Act, S.O. 2001, c. 25, as amended, states that a local municipality may pass by-laws providing for,

- (a) the payment of taxes in one amount or 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, Subsection 342(2) (b) of the Municipal Act, S.O. 2001, c. 25, as amended, allows for a by-law under clause (1) (a) may establish different installments and due dates for taxes on property in different property classes; and,

Whereas Subsection 345 of the Municipal Act, S.O. 2001, c.25, as amended, states that:

A local municipality may, in accordance with this section, pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date.

Now therefore, the Council of The Corporation of the Town of Whitby hereby enacts as follows:

1. General

- 1.1. For the year 2023, it shall levy upon the current value assessments in the property classes set out in Schedule A, attached to and forming part of this by-law, the rates of taxation therein for its purposes.
- 1.2. The levy provided in Schedule A to this by-law shall be reduced by the amount of the interim levy for 2023.
- 1.3. All taxes, local improvements and other special rates applicable to the Residential, Farm, Managed Forest and Pipeline property classes as set out in Schedule A shall be payable in two installments on June 26, 2023 and September 25, 2023. These dates are subject to amendment by the Treasurer, if required, to meet the statutory notice period as required under the Act.

- 1.4. All taxes, local improvements and other special rates applicable to the remaining property classes as set out in Schedule A shall be payable in two installments on June 26, 2023 and September 25, 2023. These dates are subject to amendment by the Treasurer, if required, to meet the statutory notice period as required under the Act.
- 1.5. All taxes, local improvements and other special rates shall be payable by cash, cheque, debit card, bank draft or money order.
- 1.6. The penalty charge for non-payment of said taxes on or before the respective due date shall be at the rate of one and one quarter (1.25) per cent of the amount outstanding on the first day of default.
- 1.7. In addition, statutory interest at the rate of one and one quarter (1.25) per cent per month on any unpaid taxes shall be added on the first day of each calendar month until such taxes are paid in full.
- 1.8. That the Treasurer shall add to the Collector's Roll all or any Municipal charges in arrears for Sewer Billings, Cutting Weeds, Property Standard infractions or any other charges which should be levied pursuant to any Statute or By-law against the respective properties chargeable therewith and that the same shall be collected in the same manner, including interest and penalty charges, and at the same time as all other rates or levies.
- 1.9. That where there is a conflict between a provision(s) of this by-law and any other by-law of the Town of Whitby, the provision(s) of this by-law shall prevail to the extent of the conflict.
- 1.10. That in the event any part or provision, including any part or provisions of Schedule(s) is declared by a court of competent jurisdiction to be void illegal or invalid, the offending part or provision shall be considered as separate, severable and struck out from the remaining parts or provisions of this by-law which parts or provisions shall remain valid, binding and of full force and effect.

2. Schedule(s)

- 2.1. Schedule "A" – 2023 General Town Municipal Tax Rates

3. Effective Date

- 3.1. That the provisions of this by-law shall come into force and take effect on the day of the final passing thereof.

By-law read and passed this 24th day of April, 2023.

Elizabeth Roy, Mayor

Christopher Harris, Town Clerk