



Town of Whitby

By-law # 7987-23

Set and Levy Business Improvement Area Tax Levy By-law

Being a By-law to set and levy tax rates for the Business Improvement Area (BIA) and to set penalty and interest rates for unpaid taxes.

Whereas By-law # 7268-17 established a Downtown Whitby BIA in accordance with Subsection 204 of the Municipal Act, S.O. 2001, c 25, as amended; and,

Whereas Council was presented with the Downtown Whitby BIA budget as prepared by the Board of Directors at the Committee of the Whole Meeting held on March 6, 2023; and,

Whereas in accordance with Subsection 205(2) of the Municipal Act, S.O. 2001, c 25, as amended the Council has approved this budget; and,

Whereas Subsection 208(1) of the Municipal Act, S.O. 2001, c 25, as amended provides that the municipality shall annually raise the amount required for the purposes of a board of management, including any interest payable by the municipality on money borrowed by it for the purposes of the board of management; and,

Whereas Subsection 208(2) of the Municipal Act, S.O. 2001, c 25, as amended provides that the municipality may establish a special charge for the amount referred to in subsection (1)

(a) by levy upon rateable property in the improvement area that is in a prescribed business property class; and,

Whereas Subsection 208(7) of the Municipal Act, S.O. 2001 c 25, as amended provides that charges levied under this section shall have a priority lien status and shall be added to the tax roll; and,

Whereas, Subsection 345 of the Municipal Act, S.O. 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, for the properties located within the BIA district, 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 purpose.
- 1.2. That all taxes for the BIA purposes 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 statutory notice periods as required under the Act.

- 1.3. 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.
- 1.4. 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.

2. Schedule(s)

- 2.1. Schedule "A" – 2023 BIA Tax Levy 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