

THE CORPORATION OF THE CITY OF CLARENCE-ROCKLAND

BY-LAW NUMBER 2023-25

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2023.

WHEREAS the Council of the City of Clarence-Rockland, pursuant to section 290 of the Municipal Act, 2001, has established and adopted under By-Law Number 2023-07, a budget including estimates of all sums required during the year 2023 for the purposes of the municipality;

WHEREAS, Section 312 of the Municipal Act, 2001, provides that the Council of a local municipality shall, each year, pass a By-Law to levy a separate tax rate on the assessment in each property class; and

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

WHEREAS an interim levy was made before the adoption of the estimates for the current year;

NOW THEREFORE, the Council of the Corporation of the City of Clarence-Rockland ENACTS as follows:

1. For the year 2023, the Corporation of the City of Clarence-Rockland shall levy upon the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general purposes as set out in Schedule "A" 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.
4. For payment-in-lieu of taxes due to the Corporation of the City of Clarence-Rockland, the actual amount due to the Corporation of the City of Clarence-Rockland shall be based on the assessment roll and the tax rates for the year 2023.
5. This shall become due and payable as follows:
 - 5.1. For all classes, fifty percent of the final levy shall become due and payable on the 30th day of June 2023 and the remaining balance of the final levy shall become due and payable on the 31st day of August 2023.
 - 5.2. If the first fifty percent of the final levy for capped classes cannot be levied in order to comply with any legislative requirements, then the due dates of July 31 and August 31st shall be changed to the next month's last open day to the public which complies with the requirements.
 - 5.3. Notwithstanding subsections 5.1, 5.2 and 5.3 of the By-law, the due dates for enrolled taxpayers in the alternative instalment method shall be in accordance to the pre-authorized tax payment plan By-law number 1992-83.
6. On all taxes of the current levy, which are in default, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1st day of each and every month that the default continues, until December 2023.
7. On all taxes in default on January 1st, 2023, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which the default continues.
8. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.

9. The collector may mail or cause to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
10. Taxes are payable at the Municipal Office in Rockland, Ontario, or at any financial institution member of the Canadian Payment Association.
11. If any section or portion of this By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council of the Corporation of the City of Clarence-Rockland that all remaining sections and portions of this By-Law and of Schedule "A" continue in force and effect.
12. Schedule "A" attached hereto shall be and form part of this By-Law.
13. That By-Law Number 2022-36 is hereby repealed.

READ AND PASSED IN OPEN COUNCIL THIS XTH DAY OF APRIL 2023.

Mario Zanth, Mayor

Monique Ouellet, Clerk