

The Corporation of the City of Burlington

City of Burlington By-law 71-2021

A by-law to levy 2022 interim taxes and establish penalty and interest rates
File: 415-02-01 (F-43-21)

Whereas sections 317 and 345 of the Municipal Act, 2001, as amended, provides the authority for the Council of The Corporation of the City of Burlington to levy interim taxes and to charge penalty and interest rates for the default of payment; and

Whereas it is desirable before the adoption of the estimates for 2022, to levy on the whole of the assessment according to the last returned assessment roll.

Now therefore the Council of the Corporation of the City of Burlington hereby enacts as follows:

- 1) There shall be an interim levy on property within the City of Burlington which shall be calculated by applying the rates set out on Schedule "A" of this By-law multiplied by the assessment as delivered for 2022 taxation.
- 2) The authority to adjust the interim levy of any property at the request of the property owner is delegated to the Treasurer. The Treasurer may adjust the interim levy of the property if the taxes imposed by this By-law are in excess of 50% of the taxes levied on the property in 2021, adjusted to annualize any assessment changes incurred during 2021. No adjustment made by the Treasurer shall reduce the 2022 interim levy below 50% of the 2021 adjusted tax amount. No adjustment shall be made by the Treasurer after the Final 2022 taxes for the property have been calculated.
- 3) The rates provided for in section 1 of this By-law shall be paid on the following dates:
 - a) One half of the amount hereby levied shall become due and payable on February 22, 2022; and,
 - b) The balance shall become due and payable on April 22, 2022.

- 4) Any payment required to be made to The Corporation of the City of Burlington in accordance with the dates set out in section 3 which are not paid by those dates shall become due and payable and considered to be in default for the purposes of this By-law.
- 5) Upon default of the payment of the interim levy, or part thereof, late payment charges will be imposed as follows:
 - a) Penalty of one and one quarter percent of the amount in default shall be added on the first day of default; and,
 - b) Interest charges shall be applied at the rate of one and one quarter percent on the last day of each month on the outstanding tax balance. When a penalty has been applied in a given month, interest of one and one quarter percent will be prorated from the date of default.
 - c) Despite (a) and (b), the Treasurer, in consultation with the City Manager, may waive, entirely or in part, future or past penalty and/or interest charges for such periods of time and for such property classes as the Treasurer deems appropriate.
- 6) Taxes may be levied in accordance with the provisions of this By-law on the assessment of property that is added to the Assessment Roll after this By-law is passed.
- 7) The Treasurer is authorized and directed to serve either personally or by mail notices of the taxes levied under the By-law to the person or persons taxed at the person's residence or place of business or upon the premises in respect of which the taxes are payable by such person, or to the taxpayer's mortgage company or third party designated by the property owner.
- 8) This by-law shall come into force on January 1, 2022.

Enacted and passed this 14th day of December, 2021.

Mayor Marianne Meed Ward _____

City Clerk Kevin Arjoon _____

BY-LAW NUMBER 71-2021
SCHEDULE A
2022 INTERIM TAX RATES

	Tax Class	CITY		HOSPITAL	REGION		POLICE	EDUCATION	TOTAL	TOTAL	TOTAL
		Urban Area	Rural Area	Whole City	Urban Area	Rural Area	Whole City	Whole City	Urban	Rural	Rural with Urban Waste
Residential	RT	0.00174010	0.00151197	0.00002998	0.00085881	0.00084783	0.00050403	0.00076500	0.00389792	0.00365881	0.00366979
- Farmlands I	R1	0.00130508	0.00113398	0.00002249	0.00064411	0.00063587	0.00037802	0.00057375	0.00292345	0.00274411	0.00275235
- Education Only	RD	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00076500	0.00076500	0.00076500	0.00076500
Multi-Residential	MT	0.00348020	0.00302393	0.00005996	0.00171761	0.00169565	0.00100806	0.00076500	0.00703083	0.00655260	0.00657456
New Multi-Residential	NT	0.00174010	0.00151197	0.00002998	0.00085881	0.00084783	0.00050403	0.00076500	0.00389792	0.00365881	0.00366979
Commercial	CT	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-full shared payment in lieu	CH	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-excess land	CU	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-vacant land	CX	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-farmland awaiting development	C1	0.00130508	0.00113398	0.00002249	0.00064411	0.00063587	0.00037802	0.00057375	0.00292345	0.00274411	0.00275235
-on farm small business	C7	0.00063362	0.00055055	0.00001092	0.00031271	0.00030872	0.00018353	0.00110000	0.00224078	0.00215372	0.00215771
-new contruction	XT	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-new contruction excess land	XU	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
Office Building	DT	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-full shared payment in lieu	DH	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-excess land	DU	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-new contruction	YT	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-new construction excess land	YU	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
Shopping Centre	ST	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-excess land	SU	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-new contruction shopping centre	ZT	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
-new contruction excess land	ZU	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
Parking Lot	GT	0.00253446	0.00220218	0.00004367	0.00125085	0.00123486	0.00073412	0.00385276	0.00841586	0.00806759	0.00808358
Industrial	IT	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00440000	0.01094998	0.01045007	0.01047302
-full shared payment in lieu	IH	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00549092	0.01204090	0.01154099	0.01156394
-excess land	IU	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00440000	0.01094998	0.01045007	0.01047302
-vacant land	IX	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00440000	0.01094998	0.01045007	0.01047302
-vacant Land, shared payment in lieu	IJ	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00549092	0.01204090	0.01154099	0.01156394
-excess land shared payment in lieu	IK	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00549092	0.01204090	0.01154099	0.01156394

-new construction	JT	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00440000	0.01094998	0.01045007	0.01047302
-new construction excess land	JU	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00440000	0.01094998	0.01045007	0.01047302
-new construction vacant land	JX	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00440000	0.01094998	0.01045007	0.01047302
Large Industrial	LT	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00440000	0.01094998	0.01045007	0.01047302
-excess land	LU	0.00363803	0.00316107	0.00006268	0.00179550	0.00177255	0.00105377	0.00440000	0.01094998	0.01045007	0.01047302
Industrial-Farmlands I	I1	0.00130508	0.00113398	0.00002249	0.00064411	0.00063587	0.00037802	0.00057375	0.00292345	0.00274411	0.00275235
Pipelines	PT	0.00184747	0.00160526	0.00003183	0.00091179	0.00090014	0.00053513	0.00440000	0.00772622	0.00747236	0.00748401
Farm	FT	0.00034802	0.00030240	0.00000600	0.00017176	0.00016957	0.00010081	0.00019125	0.00081784	0.00077003	0.00077222
Managed Forests	TT	0.00043503	0.00037799	0.00000750	0.00021470	0.00021196	0.00012601	0.00019125	0.00097449	0.00091471	0.00091745