

# ***THE CITY OF VAUGHAN***

# ***BY-LAW***

## **BY-LAW NUMBER 002-2023**

**A By-law to provide for the issuance of the 2023 interim property tax billing.**

**WHEREAS** the Council of The Corporation of the City of Vaughan has not adopted the estimates for the year and wishes to provide for an interim levy for property taxes for the year 2023;

**AND WHEREAS** pursuant to Section 317 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended (the “*Act*”), Councils of local municipalities may pass a by-law, levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

**AND WHEREAS** pursuant to Subsection 342(1) of the *Act*, a local municipality may pass by-laws to permit the payment of taxes by instalments and the dates on which instalments or any alternative instalments are due;

**NOW THEREFORE** the Council of The Corporation of the City of Vaughan ENACTS AS FOLLOWS:

1. The Chief Financial Officer and City Treasurer of the City of Vaughan shall send to each person for every property within the municipality to be taxed a printed notice specifying the amount of taxes payable in accordance with the provisions of Section 317 of the *Act*.
2.
  - a) Taxes on Residential, Farm, Managed Forest and Pipeline properties shall be set by levying an amount that does not exceed 50% of the total annualized tax levy for the class, for municipal and school purposes for the previous year. If the taxes levied on a property are too high or too low in relation to the estimate of total taxes that will be levied for 2023, the interim levy will be adjusted in accordance with Section 317(9) of the *Act* to reflect an amount that is approximately 50% of the estimated 2023 levy.
  - b) Taxes on Multi-Residential, Commercial and Industrial properties shall be set by levying an amount that does not exceed 50% of the total annualized tax levy

for the class, for municipal and school purposes for the previous year, after adjustment for the capping program, if applicable. If the taxes levied on a property are too high or too low in relation to the estimate of total taxes that will be levied for 2023, the interim levy will be adjusted in accordance with Section 317(9) of the *Act* to reflect an amount that is approximately 50% of the estimated 2023 levy.

3. Property taxes levied by this by-law shall be divided into three relatively equal amounts. The first amount shall be known as the first instalment and shall be due and payable on or before the date indicated on the tax bill. The second amount shall be known as the second instalment and shall be due and payable on or before the date indicated on the tax bill. The third amount shall be known as the third instalment and shall be due and payable on or before the date indicated on the tax bill. Any bill of \$200.00 or less shall become due and payable in full on the first scheduled instalment date specified on the tax bill.
4. Property taxes may be payable through the optional Pre-Authorized Tax Payment programs ("PTP"). A taxpayer meeting the requirements of the PTP may be enrolled in the PTP with two choices, the instalment due date payment plan for interim and final billing or the ten-month instalment plan for 2023. Thereafter, the City shall be authorized to withdraw property taxes from the bank account of the said taxpayer on the instalment due date of each interim and final billing or the City shall be authorized to withdraw property taxes from the bank account of the said taxpayer on the first banking day of each month from March to December inclusive, in the amount set out in the notice forwarded to the taxpayer by the Chief Financial Officer and City Treasurer.
5. Property taxes not paid on the instalments dates or due dates set out in sections 3 and 4 of this by-law are subject to late payment charges consisting of a percentage charge of one and one-quarter percent (1.25%) on the first day of default and on the first day of each calendar month thereafter in which default continues, as provided in the City of Vaughan's Late Payment Charges By-law Number 328-2004, as amended, or any successor thereto.
6. All taxes are payable at the Municipal office for the City, except that, with payment of any applicable fee, property taxes may be paid at most financial institutions that

accept property tax payments. Payments must be received by the City on or before each applicable due date. If received by the City after the applicable due date, late payment charges as provided for in Section 5 of this by-law shall be applied.

Enacted by City of Vaughan Council this 24<sup>th</sup> day of January, 2023.

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Steven Del Duca, Mayor

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Todd Coles, City Clerk