

THE CORPORATION OF THE TOWN OF GEORGINA
IN THE
REGIONAL MUNICIPALITY OF YORK

BY-LAW NUMBER 2022-0104 (TA-1)

BEING A BY-LAW TO LEVY AN INTERIM RATE UPON THE
TAXABLE PROPERTY IN THE TOWN OF GEORGINA FOR THE
TAXATION YEAR 2023

WHEREAS the Council of the Corporation of the Town of Georgina has not adopted the estimates for the year 2023;

AND WHEREAS the Council wishes to impose an interim levy as authorized by section 317 of *the Municipal Act*, 2001, S.O. 2001, c25, as amended.

NOW THEREFORE, THE COUNCIL OF THE MUNICIPALITY ENACTS AS FOLLOWS:

1. **THAT** the Council of the Corporation of the Town of Georgina is hereby authorized to levy in 2023 an amount not exceeding fifty percent (50%) of that which was levied on each property in the year 2022. For new properties added to the last revised assessment roll as supplementary or year-end assessment, upon annualization the said interim rates for 2023 for each class of property are calculated at 50% of the year 2022 rates as follows:

Residential / Farm	0.509865%
Farmland/Managed Forest	0.127467%
Multi-Residential	0.509865%
Commercial Occupied	1.017286%
Commercial Vacant/Excess Lands	0.844100%
Industrial Occupied	1.152106%
Industrial Vacant Units/Excess Lands	0.902869%
Shopping Centre Occupied	1.017286%
Shopping Centre Vacant Units	0.844100%
Pipelines	0.838263%

All 2023 Interim tax rates are subject to rounding to ensure 50% of 2022 tax rates.

2. **THAT** the Treasurer and/or Tax Collector of the Corporation of the Town of Georgina are authorized to amend in whole or part any billing in order to comply with any existing provincial legislation or that which

may be introduced by the Province of Ontario prior to or after the issuance of the interim billing.

3. **THAT** for the purposes of calculating the interim taxes in 2023 under paragraph 1, if any taxes were levied in 2022 for only part of the year, an amount shall be calculated to annualize the taxes that would have been levied if the taxes had been levied for the entire year.
4. **THAT** the Treasurer and/or Tax Collector of the Corporation of the Town of Georgina shall give to each person so taxed, a printed notice specifying the amount of taxes payable by him (her). The Treasurer and/or Tax Collector are authorized to mail the notice, or cause it to be mailed.
5. **THAT** taxes may be levied under this By-law on a property that is rateable for local municipality purposes for the prior tax year, including assessment of property that is added to the assessment roll after the By-law is passed at a rate not to exceed 50% of the 2022 tax rate as indicated under paragraph 1.
6. **THAT** all taxes levied under the authority of this By-law over \$20.00, excepting those taxes payable under the Pre-Authorized Tax Payment Plan, shall be due and payable in two installments due on the following dates:

FIRST INSTALLMENT - FEBRUARY 24, 2023

SECOND INSTALLMENT - APRIL 26, 2023

7. **THAT** all taxes payable under the Pre-Authorized Tax Payment Plan, shall be due and payable once monthly, each and every month in the year 2023
8. **THAT** the interim rate for all Local Improvement and Special Charges be equal to fifty percent (50%) of that which was levied in the year 2022 in order to comply with paragraph 1.
9. **THAT** on all taxes which remain unpaid on the due date, a penalty of one percent (1%) shall be levied the day after default, and interest at the rate of one percent (1%) shall be levied on the first of each month thereafter until such time as such taxes are paid.
10. **THAT** on all taxes levied pursuant to this By-law remaining unpaid as at December 31, 2022, interest at the rate of one and one quarter percent (1 ¼%) of the unpaid taxes shall be levied from December 31, 2022 and for each month thereafter until such taxes are paid.
11. **THAT** all taxes levied under the authority of this By-law totalling \$20.00 and under, shall be due and payable on February 24, 2023.

12. **THAT** the minimum levy under the authority of this By-law shall be ten dollars (\$10.00).
13. **THAT** all By-laws or parts thereof inconsistent with the provision of this By-law, are hereby repealed.

READ and enacted this 30th day of November, 2022

Margaret Quirk, Mayor

Rachel Dillabough, Town Clerk