

The Corporation of the Town of Aurora

By-law Number XXXX-20

Being a By-law to levy Interim Property Taxes for the 2021 taxation year.

Whereas subsection 317(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the "Act"), provides that a local municipality, before the adoption of estimates for the year under section 290 of the Act, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

And whereas subsection 317(2) of the Act provides that a by-law under subsection 317(1) shall be passed in the year that the amounts are to be levied or may be passed in November or December of the previous year if it provides that it does not come into force until a specified day in the following year;

And whereas since The Corporation of the Town of Aurora (the "Town"), The Regional Municipality of York, and the Province of Ontario have not all adopted estimates and established tax rates for the year 2021, the Town wishes to pass a by-law levying amounts on the assessment of property in the Town in accordance with subsection 317(1) of the Act (the "Interim Property Tax");

Now therefore the Council of The Corporation of the Town of Aurora hereby enacts as follows:

1. The Town shall levy an Interim Property Tax in 2021.
2. The Interim Property Tax may be levied under this by-law on a property that is rateable for local municipality purposes for the current tax year, but which was not rateable for local municipality purposes for the prior tax year, including assessment of property that is added to the assessment roll after this by-law is passed.
3. The Interim Property Tax rate will be an amount equal to fifty percent (50%) of the total amount of taxes for municipal and school purposes levied on the rateable property for the previous year.
4. The Treasurer of the Town or their designate shall send to each person so taxed, a printed bill specifying the amounts and due dates of amounts payable by the taxpayer.
5. The Treasurer of the Town or their designate shall send the property tax bill to the taxpayer's residence or place of business unless the taxpayer directs the Treasurer, in writing, to send the bill to an alternate address, in which case it shall be sent to the requested alternate address, until revoked by the taxpayer in writing.
6. The Interim Property Tax levied by this by-law shall be due and payable to the Treasurer in installments on February 23, 2021, and April 27, 2021, and shall be paid at the Town of Aurora Municipal Office located at 100 John West Way, Aurora, Ontario or to a financial institution to the credit of the Treasurer, Town of Aurora. Properties registered for the Pre-authorized Tax Payment Plan program

will have Interim Property Tax levied by this by-law due and payable in automatic installments on the last business day of each calendar month, commencing on January 29, 2021, and such Pre-authorized Tax Payment Plan installments shall be subject to adjustment as set out in paragraph 10 of this by-law.

7. If the Interim Property Tax levied on any class of property or any installments thereof which are due and payable in accordance with this by-law, remain unpaid on the due date, interest of one and one quarter percent (1.25%) (being fifteen percent (15%) per annum) of the unpaid Interim Property Tax shall be imposed on the first day of the default, or within five (5) business days of the default.
8. On the first day of the next calendar month following the due date and every month thereafter for so long as there is Interim Property Tax remaining unpaid, interest in the amount of one and one quarter percent (1.25%) (being fifteen percent (15%) per annum) shall be imposed on the Interim Property Tax remaining unpaid. Interest shall not be charged in respect of any installment which was due in the prior month, but for which interest has been imposed in the current month.
9. All payments, including partial payments, shall be applied to accounts on a consistent basis.
10. The Treasurer of the Town or their designate is hereby delegated the power and authority to adjust the amount of the Interim Property Tax levied on a property to the extent that the Treasurer considers appropriate, where the Treasurer is of the opinion that the Interim Property Tax levied on a property is too high or too low in relation to the estimate of the total taxes that will be levied on the property for the year 2021; and more particularly, the Treasurer may do so for all properties described in paragraph 2 above and those properties registered for the Pre-authorized Tax Payment Plan program.
11. This by-law shall come into full force and effect on January 1, 2021.

Enacted by Town of Aurora Council this 15th day of December, 2020.

Tom Mrakas, Mayor

Michael de Rond, Town Clerk