



CITY OF  
ST. CATHARINES

## Corporate Report

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**Report from** Financial Management Services, Billing

**Date of Report:** October 15, 2012

**Date of Meeting:** October 29, 2012

**Report Number:** FMS-608-2012

**File:** 10.57.19

**Subject:** 2013 Tax Due Dates and Interim Billings

### Recommendation

That Council approve establishment of the 2013 property tax due dates as:

#### Interim

1<sup>st</sup> Instalment March 8, 2013

2<sup>nd</sup> Instalment May 10, 2013

#### Final

1<sup>st</sup> Instalment July 12, 2013

2<sup>nd</sup> Instalment October 11, 2013; and

That the 2013 interim tax levy be established as detailed below; and

That the City Solicitor be authorized to prepare the necessary by-law.

### Report

Interim tax rates for the Unprotected Property Classes (Residential, Pipeline and Farm) are based on 50% of the total amount of taxes for municipal (Region and City) and school purposes levied on the property in the previous year (i.e. 2012).

Interim tax rates for the Protected Property Classes (Multi-residential, Commercial and Industrial) are protected from reassessment and tax reform increases under the Continued Protection for Property Taxpayers Act (CPPTA). The interim levy for protected properties is based on 50% of the previous year as amended by the previous year CPPTA adjustment on a property by property basis.

#### Interim Levy

The interim tax levy is to be set at 50% of the previous year as detailed above.

#### Property Tax Due Dates

Property tax due dates are customarily established as the 2<sup>nd</sup> Friday of each instalment month. In 2012, the approved dates were:

**Interim**

1 <sup>st</sup> Instalment	March 9, 2012
2 <sup>nd</sup> Instalment	May 11, 2012

**Final**

1 <sup>st</sup> Instalment	July 13, 2012
2 <sup>nd</sup> Instalment	October 12, 2012

Accordingly, the proposed 2013 property tax due dates are:

**Interim**

1 <sup>st</sup> Instalment	March 8, 2013
2 <sup>nd</sup> Instalment	May 10, 2013

**Final**

1 <sup>st</sup> Instalment	July 12, 2013
2 <sup>nd</sup> Instalment	October 11, 2013

**Financial Implications**

Not applicable.

**Submitted by:**

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**Approved by:**

Shelley Chemnitz, CA, Director/Treasurer