



CITY OF  
ST. CATHARINES

## Corporate Report

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**Report from** Financial Management Services, Billing

**Date of Report:** June 10, 2013

**Date of Meeting:** June 24, 2013

**Report Number:** FMS-170-2013

**File:** 10.57.12

**Subject:** 2013 Multi-Res, Commercial, Industrial (Protected Property Classes),  
Final Tax Billing – Installment Due Date

### Recommendation

That By-law 2012-317 be amended to establish the 2013 Final protected property classes tax 1<sup>st</sup> Installment date as August 9, 2013; and

That the City solicitor be directed to prepare the necessary by-law(s). FORTHWITH

### Report

In 1998 the Province imposed mandatory limits on reform related to property tax increases on the protected property classes of 10% in 1998, 5% in 1999 and 5% in 2000. These limits were implemented under the Fairness for Property Taxpayers Act (FPTA).

The Continued Protection for Property Taxpayers Act 2000 (CPPTA) was passed in December 2000. The CPPTA imposed mandatory limits for 2001 and subsequent years the limit for reform related property tax increases on the protected property classes is 5% per year.

Implementation of the requirements under FPTA and CPPTA has been accomplished by using the Ontario Property Tax Analysis (OPTA) System. The OPTA system is a computer data base that was created by the Provincial Ministry of Municipal Affairs to implement the FPTA and CPPTA. In a two-tier system like the Niagara Region, the Region is responsible for the co-ordination of the cut-off of data and acts as bankers for transfer between area municipalities. The City is responsible for maintenance of the assessment data which has to be updated for assessment changes (e.g. Assessment Review Board Decisions, etc.). Update of the OPTA system is now complete, allowing the City to bill the protected classes. The original tax installment dates for all property classes were established by City Council on November 12, 2013 as follows:

Interim	Installment #1	March 8 <sup>th</sup>
	Installment #2	May 10 <sup>th</sup>
Final	Installment #1	July 12 <sup>th</sup>
	Installment #2	October 11 <sup>th</sup>

Only the residential final property tax bills will be mailed on June 21 reflecting these final installments. The City is now in a position to bill the protected classes and staff recommends the following revision to Final Installment #1 for the protected classes only:

Final	Installment #1	July 12 <sup>th</sup>	to	August 9 <sup>th</sup>
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### **Financial Implications**

Not Applicable.

### **Submitted by:**

Tracey Miller, Billing Manager

### **Prepared by:**

Tracey Miller, Billing Manager

### **Approved by:**

Shelley Chemnitz, CA, Director/Treasurer