

**THE CORPORATION OF THE CITY OF BELLEVILLE**

**BY-LAW NUMBER 2022- 119**

**A BY-LAW TO APPOINT A TAX COLLECTOR AND DELEGATE CERTAIN POWERS AND DUTIES OF THE TREASURER TO THE POSITION OF MANAGER OF TAXATION FOR THE CORPORATION OF THE CITY OF BELLEVILLE**

**WHEREAS** The Council for the City of Belleville wishes to appoint a Tax Collector and delegate certain powers and duties under the Municipal Act, 2001, S.O. 2001 c.25, the Assessment Act, R.S.O. 1990 c. A.31, and other Acts, as to the maintenance, billing and collection of the property tax assessment base and property tax arrears.

**WHEREAS** Section 8(1) of the Municipal Act 2001, c. 25, provides in part that the powers of a municipality under the Municipal Act shall be interpreted to enable the municipality to govern its affairs as it considers appropriate; and

**WHEREAS** Section 23.1 (1) of the Municipal Act, 2001, S.O. 2001, c. 25, authorizes a municipality to delegate its powers and duties, subject to certain restrictions; and

**WHEREAS** Belleville's City Council has deemed that as per the Municipal Act, 2001, c. 25. Section 227, the delegation of certain administrative and legislative powers would contribute to the efficient management of the City while still adhering to the principles of accountability and transparency; and

**WHEREAS**, Parts of the *Municipal Act, 2001*, S.O. 2001, C.25, and the Assessment Act, R.S.O. 1991 c. A. 31, as amended, set out the power and duties of the Treasurer or Tax Collector with respect to the collection of taxes;

**AND WHEREAS**, subsection 286(5) of the *Municipal Act, 2001*, S.O. 2001, C.25, as amended, authorizes the Council of a local municipality to delegate the powers and duties of the Treasurer under this or any other Act with respect to the collection of taxes;

**WHEREAS** Belleville's City Council has previously delegated authority to officers and employees of the Corporation of the City of Belleville, in the area of Property Taxation Assessment and Collection through By-law and/or Council Resolution, in accordance with prevailing legislation; and

**WHEREAS** Belleville's City Council considers that it is appropriate to consolidate certain existing delegation of authority for the purpose of Property: Taxation, Assessment and Collection into one By-law, with the exclusion of By-law 2019-199;

**NOW, THEREFORE, THE COUNCIL OF THE CORPORATION OF THE CITY OF BELLEVILLE HEREBY ENACTS AS FOLLOWS:**

**THAT** the City of Belleville hereby appoints the Manager of Taxation the Tax Collector for the City of Belleville;

**THAT** the City of Belleville hereby delegates the powers, duties and responsibilities in regard to Property Tax Assessment, Representation, Setting of Tax Rates, Billing, Collection, Administration and handling of Sale of land for Tax Arrears, Vesting and compliance thereof to the Manager of Taxation. Samples of such:

1. Mediate and settle proceedings at the Assessment Review Board (ARB) with respect to property assessment, taxation and payments-in-lieu of taxes including the commencement, filing of notices of appeal, attendance before the Assessment Review Board or the Ontario Municipal Board on behalf of the City at all hearings tribunals and settlement conferences, and withdraw any appeals, in order to safeguard the City's appeal or complaint rights pursuant to the Assessment Act, R.S.O. 1990, c. A.31
2. Create, maintain, review, approve the Property Tax Collectors Roll, and make corrections and adjustments to the roll as required;
3. Calculate and set Property Tax Rates based on the various Acts and Regulations applicable, and the annual budgets approved by Council,
4. As per the Tax Roll issued by the Municipal Property Assessment Corporation, execute minutes of settlement and decisions, negotiate settlement of disputes set billing cycles, set installment dates, make adjustments and Collect property taxes as per Parts VIII through to XI of the Municipal Act, the whole of the Assessment Act, applicable portions of the Education Act and any other act or related Regulations that may apply.
5. Make additions of fines, penalties or outstanding charges owed as a debt to the municipality which are in default, to the tax rolls where they are to be collected as:
  - I. Deemed to be taxes
  - II. Collected as taxes
  - III. Collected in the same manner as taxes,
  - IV. The provisions of the Municipal Act, 2001, with respect to the collection of taxes apply
  - V. The charges are collected in a like (same) manner as taxes
  - VI. The charges have priority lien status
  - VII. Section 349 (Recovery of Taxes) of the Municipal Act, 2001, applies taxes, like taxes or as taxes and/or having priority lien.
6. Execute Agreements as per applicable Legislation and By-laws with municipalities in order to Part XIV section 441.1 of the Act.
7. Conduct Sale of Land for Property Tax Arrears, and Execute schedules, and forms as per Legislation.

8. Enter and Execute Tax Sale Extension Agreements (Section 378 (1) of the Municipal Act, 2001, c.25) extending the period of time in which the cancellation price is to be paid in municipal tax sales proceedings, subject to period of Restricted Acts

**THAT** all powers, duties and responsibilities described above are example of and may or may not include other duties as per legislation, or assignment by the City of Bellville's Council, CAO, and or Treasurer as required.

**THAT** these powers and duties are not removed from the Treasurer and Deputy Treasurer, and that they may exercise all of the aforementioned duties as assigned by legislation and City Council.

**AND FURTHER**, that By-laws 2003-169, and 2005-220 are hereby rescinded, and any amendments, are hereby repealed; This By-law is effective on the date of its passing.

**AND WHEREAS** any reference to legislation, regulations or By-laws in this By-law shall be interpreted to include all amendments and any successor legislation thereof.

It is the opinion of Council that any of the legislative powers delegated pursuant to this By-law are of a minor nature within the meaning of subsection 23.2(4) of the Act.

If a court of competent jurisdiction declares any provision, or any part of a provision, of this By-law to be invalid, or to be of no force and effect, it is the intention of Council in enacting this By-law, that each and every other provision of this By-law authorized by law, be applied and enforced in accordance with its terms to the extent possible according to law.

THIS BY-LAW SHALL COME INTO FORCE AND TAKE EFFECT IMMEDIATELY ON AND AFTER THE PASSING THEREOF.

Read a first time this **12<sup>th</sup>** day of **September 2022**.

Read a second time this **12<sup>th</sup>** day of **September 2022**.

Read a third time and finally passed this **12<sup>th</sup>** day of **September 2022**.

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MITCH PANCIUK

MAYOR

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MATT MACDONALD

CITY CLERK