

# 2024 Omitted and Supplementary Tax Billing

Presented To:	City Council
Meeting Date:	December 5, 2023
Туре:	Correspondence for Information Only
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Recommended by:	General Manager of Corporate Services

### **Report Summary**

This report provides information regarding the 2024 supplementary and omitted assessments and their instalment due dates.

### Relationship to the Strategic Plan, Health Impact Assessment and Community Energy & Emissions Plan (CEEP)

This report refers to operational matters.

### **Financial Implications**

There are no financial implications associated with this report.

## Background

This report deals with the 2024 omitted and supplementary tax billing, including due dates for this billing.

Sections 33 and 34 of the Assessment Act authorizes a local municipality, in any year, to enter omitted and supplementary assessments on to the tax roll and to levy and collect realty taxes resulting from this additional assessment.

Omitted and supplementary assessments are generated by property additions or changes that increase current value assessment.

For omitted and supplementary assessments added to the tax roll before June 10, 2024, the due dates are:

June 28, 2024 July 31, 2024

For omitted and supplementary assessments added to the tax roll before July 10, 2024, the due dates are:

July 31, 2024 August 30, 2024 For omitted and supplementary assessments added to the tax roll before August 10, 2024, the due dates are:

August 30, 2024 September 30, 2024

For omitted and supplementary assessments added to the tax roll before September 10, 2024, the due dates are:

September 30, 2024 October 31, 2024

For omitted and supplementary assessments added to the tax roll before October 10, 2024, the due dates are:

October 31, 2024 November 29, 2024

For omitted and supplementary assessments added to the tax roll before November 10, 2024, the due dates are:

November 29, 2024 December 31, 2024

For omitted and supplementary assessments added to the tax roll before December 10, 2024, the due date is:

December 31, 2024

It is recommended that the 2024 omitted and supplementary levy by-law be passed.

#### **Resources Cited**

Assessment Act