

This report deals with the 2021 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 on/before June 1, 2021 the due dates are:

June 30, 2021
July 30, 2021

For omitted and supplementary assessments added to the tax roll on/before July 1, 2021 the due dates are:

July 30, 2021
August 31, 2021

For omitted and supplementary assessments added to the tax roll on/before August 1, 2021 the due dates are:

August 31, 2021
September 30, 2021

For omitted and supplementary assessments added to the tax roll on/before September 1, 2021 the due dates are:

September 30, 2021
October 29, 2021

For omitted and supplementary assessments added to the tax roll on/before October 1, 2021 the due dates are:

October 29, 2021
November 30, 2021

For omitted and supplementary assessments added to the tax roll on/before November 1, 2021 the due date is:

November 30, 2021

December 31, 2021

For omitted and supplementary assessments added to the tax roll on/before December 1, 2021 the due date is:

December 31, 2021

It is recommended that the 2021 omitted and supplementary levy by-law be passed.