This report deals with the 2019 omitted and supplementary tax billing, including due dates for this billing.

Sections 33 and 34 of the Assessment Act authorize 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, 2019 the due dates are:

June 28, 2019 July 31, 2019

For omitted and supplementary assessments added to the tax roll on/before July 1, 2019 the due dates are:

July 31, 2019 August 30, 2019

For omitted and supplementary assessments added to the tax roll on/before August 1, 2019 the due dates are:

August 30, 2019 September 30, 2019

For omitted and supplementary assessments added to the tax roll on/before September 1, 2019 the due dates are:

September 30, 2019 October 31, 2019

For omitted and supplementary assessments added to the tax roll on/before October 1, 2019 the due dates are:

October 31, 2019 November 29, 2019

For omitted and supplementary assessments added to the tax roll on/before November 1, 2019 the due date is:

November 29, 2019 December 31, 2019

For omitted and supplementary assessments added to the tax roll on/before December 1, 2019 the due date is:

December 31, 2019

It is recommended that the 2019 omitted and supplementary levy by-law be passed.