

2023 property tax policy deadlines

| Due Date | Responsibility | | Act/ Regulation | Description | Action Required |
|-------------------|----------------|-------------|------------------------|--|---|
| Annual optional | Council | Region | A. Act s. 2(3.1 & 3.4) | Deadline to pass by-law to establish optional classes and subclasses. | None required (unless optional classes are established). |
| Feb. 28 | Council | Region | M. Act s. 310(1) | Deadline to pass by-law (including apportionment plan) to delegate tax ratio setting to the lower-tier municipalities. | By-law. |
| Feb. 28 | Council | Lower-tiers | M. Act s. 310(3) | Deadline to pass resolution accepting the region's delegation by-law including the apportionment plan. | Resolution |
| April 1 | Minister | MMAH | M. Act s. 310(4) | Deadline to make a general regulation designating the upper-tier municipality to which delegation can apply. | General Regulation |
| Annual mandatory* | Council | Region | M. Act s. 308(5) | Deadline to pass by-law establishing the tax ratios for a year if not delegated. | By-law. |
| Annual mandatory | Council | Lower-tiers | M. Act s. 310(7) | Deadline to pass by-law establishing the tax ratios for a year if delegated. | By-law. |
| Annual mandatory | Council | Region | M. Act s. 311(2) | Deadline to pass by-law setting the Upper-tier general levy. | By-law. |
| Annual mandatory* | Council | Region | M. Act s. 311(4) | Deadline to pass by-law setting the Upper-tier special levy. | By-law. |
| Annual mandatory | Council | Region | M. Act s. 329.1(2) | Deadline to pass by-law to adopt the optional tax capping tools to be applied to properties in the commercial, industrial and multi-residential property classes in the current taxation year. | By-law. |
| Annual optional | Council | Region | M. Act s. 314 | Deadline to pass by-law to establish graduated tax bands and graduated rates for industrial and/or the commercial property classes. | None required (unless graduated tax rates are to apply). |
| Annual optional | Council | Region | M. Act s. 362 | Deadline to pass by-law to provide tax reductions for owners of commercial, industrial and multi-residential properties. | None required (unless cost reductions are to apply). |
| Dec. 31 | Council | Region | M. Act s. 318 | Deadline to pass by-law to establish a phase-in program of tax changes resulting from reassessments. | None required (unless a phase-in program is established). |

* Mandatory only if required