

# THE CORPORATION OF THE TOWNSHIP OF CRAMAHE

## BY-LAW NO. BL-2024-06

Being a By-law to provide for Interim Tax Levies for the Year 2024 for the Corporation of the Township of Cramahe.

**WHEREAS** Section 317 of the Municipal Act, 2001, S.O. 2001 C.25, as amended (the Act) authorizes a local municipality, before the adoption of the estimates for the year under Section 290, to pass a By-law levying amounts on the assessment of property in the local municipality ratable for local municipality purposes; and

**WHEREAS** the amount levied on a property shall not exceed the prescribed percentage, or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year; and

**WHEREAS** the percentage established in the previous recital may be different for different property classes but shall be the same for all properties in a property class; and

**WHEREAS** for the purposes of calculating the total amount of taxes for the previous year, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year; and

**WHEREAS** Section 342 of the Act authorizes a municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due; and

**WHEREAS** Section 342 of the Act authorizes a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under the previous recital to allow taxpayers to spread the payment of taxes more evenly over the year; and

**WHEREAS** Section 345 of the Act authorizes a local municipality to impose late payment charges for the non-payment of taxes or any instalment by the due date; and

**WHEREAS** Section 347 of the Act authorizes allocation of payment received for taxes,


**NOW THEREFORE BE IT RESOLVED THAT** the Council of The Corporation of the Township of Cramahe hereby enacts as follows:

1. **THAT** there shall be levied an amount on the assessment of all properties ratable for local municipality purposes an interim levy based on 50% of the total amount of taxes for municipal and school purposes levied on the property for 2023, as adjusted.
2. **THAT** the taxes imposed by this By-law shall be paid in two instalments upon the following dates:
  - 29th day of February 2024
  - 30th day of April 2024

3. **THAT** the amount levied under this By-law on a property in a year shall be deducted from any subsequent amounts levied on the property for the year that are payable to the local municipality.
4. **THAT** alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 2 are:
  - One tenth of the total amount of taxes for municipal and school purposes levied on the property for the previous year due on the 15th day of each of the months February through June inclusive; and
  - The total amount of taxes finally levied for the current year less the total of all instalments paid from February to June, due in five equal instalments on the 15th day of July through November.
5. **THAT** the Treasurer shall send a tax bill to every assessed property owner, at least 21 days before any taxes shown on the tax bill are due. The tax bill will be sent to the assessed property owner's residence or place of business or to the premises in respect of which the taxes are payable, unless the taxpayer directs the treasurer in writing to send the bill to another address, in which case it shall be sent to that address.
6. **THAT** a percentage charge of 1.25 per cent of the amount of taxes due and unpaid shall be imposed as a penalty for the non-payment of taxes on the first day of the month following the date the taxes were due.
7. **THAT** interest charges in the amount of 1.25 per cent each month of the amount of taxes due and unpaid, shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues.
8. **THAT** the payment shall first be applied against late payment charges owing in respect of those taxes according to the length of time the charges have been owing, with the charges imposed earlier being discharged before charges imposed later.
9. **THAT** the payment shall then be applied against the taxes owing according to the length of time they have been owing, with the taxes imposed earlier being discharged before taxes imposed later. 2001, c. 25, s. 347 (1); 2002, c. 17, Sched. A, s. 60.and
10. **THAT** if an article of this By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed.
11. **THAT** this By-law comes into force and takes effect on the final reading.

**Read a first, second and third time and finally passed this 30<sup>th</sup> day of January 2024.**

  
Mandy Martin, Mayor

  
Holly Grant, CAO/Clerk