

The Corporation of the City of Temiskaming Shores

By-law No. 2023-001

Being a by-law to provide for an Interim Tax Levy for the payment of taxes and to establish penalty and interest charges

Whereas Section 317 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides that the Council of a local municipality may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes; and

Whereas the Council of The Corporation of the City of Temiskaming Shores deems it appropriate to provide for such interim levy on the assessment of property in the City of Temiskaming Shores.

Now therefore the Council of The Corporation of the City of Temiskaming Shores hereby enacts the following as a by-law:

1. The amount levied on a property shall not exceed the percentage prescribed by the Minister under Section Subsection 317 (3), paragraph 2 of the Act; or 50 percent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for 2022.
2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class.
3. For the purposes of calculating the total amount of taxes for 2022 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2022 because assessment was added to the tax roll during 2022, 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.
4. An interim billing of 50 per cent of the total amount of taxes for municipal and school purposes levied on the property for 2022 shall be imposed for all classes.
5. An interim billing of 50 per cent of the annual local improvement charges shall be imposed for all classes, where applicable.
6. The provisions of the by-law apply in the event that assessment is added for the year 2023 to the tax roll after the date this by-law is passed and an interim levy shall be imposed and collected.
7. The said interim tax levy shall become due and payable in two (2) instalments as follows:
 - a) approximately 50 percent of the interim levy shall become due and payable on the 15th day of March, 2023; and

- b) the balance of the interim levy shall become due and payable on the 15th day of May, 2023.

Non-payment of the amount on the dates stated in accordance with Section 344 shall constitute default.

8. On all taxes of the interim levy, which are in default on the 1st day of default, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1st day of each and every month the default continues, until December 31st, 2023.
9. a) On all taxes of the interim tax levy in default on January 1st, 2023, interest will be added at the rate of 1.25 percent per month for each month or fraction thereof of default.
- b) On all other taxes in default on January 1st, 2023, interest shall be added at the rate of 1.25 percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
10. Penalties and interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.
11. The tax collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
12. This by-law shall come into force and take effect on the day of the final passing thereof.

Read a first, second and third time and finally passed this 17th day of January, 2023.



Mayor



Clerk