

The Corporation of the Township of North Frontenac

By-law # 2024-12

Being a by-law to provide for an Interim Tax Levy for the year 2024 to be made before the adoption of the estimates for the year and to provide for the payment of taxes, and to provide for penalty and interest charges for non-payment of taxes.

Whereas pursuant to Section 317(1) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides that a local municipality, before the adoption of the estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality ratable for local municipality purposes;

And Whereas pursuant to Section 317 (3)(1) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides 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 pursuant to Section 290(1) of the Municipal Act, 2001 S.O. 2001, c.25 and amendments thereto, the Corporation of the Township of North Frontenac shall in each year prepare and adopt estimates of the sums it requires during the year for the purposes of the municipality;

And Whereas the Municipal Act, 2001 S.O. 2001, c.25, Section 342, 345, 346, and 347, as amended, authorizes Council to establish due dates, impose late payment charges for the non-payment of taxes or any installments by the due date, payment into bank, and acceptance of part payments and disposition of part payments;

And Whereas the Council of The Corporation of the Township of North Frontenac deems it expedient to provide for an Interim Tax Levy before the adoption of the estimates, and to provide for the payment of same in two equal installments, and to provide for penalty and interest charges for non-payment of taxes, and to fix the dates upon which such Interim Tax Levy shall become due and payable, as hereinafter set forth;

Now therefore the Council of the Corporation of the Township of North Frontenac hereby enacts as follows:

1. **That** the Interim Tax Levy is hereby imposed and levied at 50% of the total amount of taxes for Municipal, County and Education purposes levied on properties in 2023;
2. **And That** the said Interim Tax Levy shall become due and payable in two installments as follows: 50% of the Interim Tax Levy shall become due and payable on March 29, 2024 and the balance of the interim levy shall become due and payable on May 29, 2024 and non-payment of the amount on the dates stated in accordance with this section shall constitute default;
3. **And That** on all taxes of the levy, which are in default after the due date of any installment thereof, a penalty of 1.25% of the amount due and unpaid on the first day of default shall be imposed and thereafter a penalty of 1.25% per month shall be added on the 1st day of each and every month the default continues, until December 31, 2024;
4. **And That** on all taxes in default on January 1, 2025, interest shall be added at the rate of 1.25% per month for each month in which the default continues;
5. **And That** penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy. All penalties and interest are to be collected first and the principle will be applied to the rates payable as taxes;
6. **And That** monthly tax arrears notices not be sent if the balance outstanding is less than five dollars (\$5.00);
7. **And That** the Treasurer shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the treasurer to send the bill to another address, in which

case it shall be sent to that address. The Treasurer may send a tax bill to the taxpayer electronically in the manner specified by the municipality, if the taxpayer has chosen to receive the tax bill in that manner;

8. **And That** taxes shall be payable to the Corporation of the Township of North Frontenac by cheque (mailed or in person); or cash or Debit Card (in person) and paid into the office of the Treasurer, 6648 Road 506, Plevna, Ontario K0H 2M0, or via telebanking or internet banking systems with major specified banks (including online Credit Card Payments for property taxes only);
9. **And That** payments made in U.S. funds shall be credited at par, meaning no exchange will be paid as payments are accepted in Canadian Funds only;
10. **And That** all resolutions, by-laws or parts of by-laws which are contrary to or inconsistent with this by-law are hereby repealed.

Read a first and second time **February 2, 2024**.

Read a third time and finally passed this **February 2, 2024**.

Original Signed By

Gerry Lichty, Mayor

Original Signed By

Tara Mieske, Clerk