

# THE CORPORATION OF THE TOWN OF WASAGA BEACH

## BY-LAW NO. 2025-02

A By-law to authorize an Interim Tax Levy for 2025

**WHEREAS** pursuant to section 9 of the *Municipal Act*, 2001 S.O. 2001, chapter 25 a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

**AND WHEREAS** pursuant to section 8. (1) of the *Municipal Act*, 2001 S.O. 2001, chapter 25 the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate to enhance the municipality's ability to respond to municipal issues;

**AND WHEREAS** Section 317 of the *Municipal Act*, 2001, as amended, provides that the Council of 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 rateable for local municipality purposes;

**AND WHEREAS** Section 317 of the *Municipal Act*, 2001, as amended, states that such By-Law shall be passed in the year that the amounts are to be levied and the said 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 317 of the *Municipal Act*, 2001, as amended, that for the purposes of calculating the total amount of taxes for the previous year under paragraph 1, 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 345 of the *Municipal Act*, 2001, as amended, provides that the Council of a local municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date;

**AND WHEREAS** the Council of the Corporation of the Town of Wasaga Beach deems it appropriate and expedient to provide for such interim levy on the assessment of property in the Municipality;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF WASAGA BEACH HEREBY ENACTS AS FOLLOWS:**

1. THAT before adoption of the estimates for the year, levy amounts on the assessment of property in the local municipality, such amount not to exceed fifty (50) percent of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. THAT 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.
3. THAT this interim levy of taxes shall be billed in two (2) installments with due dates of March 15<sup>th</sup> and May 15<sup>th</sup>, with penalties being imposed April 1<sup>st</sup> and June 1<sup>st</sup>, respectively.
4. Where the set due dates noted fall on a holiday or weekend the payment due date is defined as the next business day.
5. THAT penalties shall be charged at 1 ¼ % per month on the first fault, and an additional 1 ¼ % per month on the first day of each calendar month in which default continues.
6. THAT it shall be the duty of the Treasurer, immediately after the due date, to collect at once by distress or otherwise under the provisions of the statutes in that behalf, all such tax installments or parts thereof as shall not have been paid on or before the respective date provided aforesaid, together with the said percentage charges as they are incurred.
7. THAT the Treasurer, not later than 21 days prior to the date that the taxes are due, shall mail or cause to be mailed to the address of the residence or place of business of each person's taxes, a notice setting out the tax payments required to be made pursuant to this By-law, the respective date by which they are to be paid to avoid penalty, and the particulars of the penalties imposed by this By-law for late payment, unless the property owner has elected to receive their notice electronically in which case, the notice will be delivered to the email address provided.
8. THAT all taxes shall be paid to the office of the Treasurer.
9. THAT the Treasurer be and is hereby authorized to accept part payment, from time to time, on account of any taxes due and to give a receipt for such part payment provided that acceptance of any such part payment shall not affect

- the collection of any percentage charge imposed and collectable under Section 5 in respect to non-payment of taxes or any part thereof.
10. THAT failure to receive the aforesaid notice in advance of the date of payment of the interim levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.
  11. THAT the provisions of the *Municipal Act, 2001* with respect to the levy of the yearly rates and the collection of taxes applies to the levy of rates and collection of taxes under this By-law.
  12. THAT this By-Law shall come into force and take effect on the date of its final passing.

**BY-LAW READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 16<sup>th</sup> DAY OF JANUARY, 2025.**

**THE CORPORATION OF THE TOWN OF WASAGA BEACH**

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Brian Smith, Mayor

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Nicole Rubli, Clerk