

THE CORPORATION OF THE TOWN OF WASAGA BEACH

BY-LAW NO. 2026-01

A By-law to authorize an Interim Tax Levy for 2026

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, interim taxes be levied on the assessment of property in the local municipality, such amount not to exceed fifty percent (50%) 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 15th and May 15th. Penalties shall be applied to any unpaid amounts on April 1st and June 1st, respectively, as provided in this By-law.
4. THAT where a due date falls on a holiday or weekend, the payment due date shall be deemed the next business day.
5. THAT penalties shall be imposed at the rate of one and one-quarter percent (1.25%) on the first day of the month following the due date, and an additional one and one-quarter percent (1.25%) shall be added on the first day of each subsequent month in which any amount remains unpaid.
6. THAT there is no provision under the *Municipal Act, 2001* authorizing the Town to waive or reduce penalty charges on overdue property taxes; therefore, all penalties imposed in accordance with this By-law shall be applied, with the only exception being amounts covered by an approved monthly pre-authorized payment plan for current taxes.
7. THAT immediately after the due date, it shall be the duty of the Treasurer to commence collection activities for any unpaid taxes, including the application of penalty charges and the use of collection methods authorized under the *Municipal Act, 2001*, until such taxes are paid in full.
8. THAT the Notice of Taxes Due shall be mailed, or caused to be mailed, to the property address unless the property owner has provided alternate mailing instructions, or has elected to receive their notice electronically, in which case the notice shall be delivered to the email address provided.
9. THAT all taxes shall be paid to the office of the Treasurer.

10. THAT the Treasurer is authorized to accept partial payments on any taxes due and to issue a receipt for such payments. Acceptance of a partial payment does not prevent the application of penalties or interest under Section 5 on any unpaid balance.
11. THAT the non-receipt of a tax notice does not alter the due date, constitute a defense for late payment, or prevent the application of penalties and interest in accordance with this By-law.
12. THAT the provisions of the *Municipal Act, 2001* with respect to the levy of the yearly rates and the collection of taxes apply to the levy of rates and collection of taxes under this By-law.
13. 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 15th DAY OF JANUARY, 2026.

THE CORPORATION OF THE TOWN OF WASAGA BEACH

Brian Smith, Mayor

Nicole Rubli, General Manager-Legislative
& Development Services/Clerk