

# **The Corporation of the Township of Douro-Dummer**

## **By-law Number 2023-02**

### **"A By-Law to provide for an Interim Tax Levy and the Payment of Interim Taxes for the Year 2023"**

**Whereas** Section 317 of the Municipal Act provides that the Council of a local municipality may pass a by-law to impose an interim levy on the assessment roll for taxation in the current year for property in the municipality rateable for local municipality purposes;

**And Whereas** Section 317 of the Municipal Act provides a set of rules for determining the interim tax payable, which are also subject to the municipality's discretion under Section 317(9) of the Municipal Act to decrease or increase the interim tax payable where it is felt that the interim amount would otherwise be too high or too low in relation to the total taxes that are anticipated to be levied on the property in the year;

**And Whereas** the Council of this municipality deems it appropriate to be provided for such interim levy on the assessment of property in this municipality;

**Now Therefore** the Municipal Council of The Corporation of the Township of Douro-Dummer enacts as follows:

1. Interim tax levies are hereby imposed on the whole of the assessment for real property for all property classes according to the assessment roll for taxation in the current year, and shall be in the amount equal to fifty per cent (50%) of the final 2022 taxes on the property.
2. When calculating the total amount of the taxes for the year 2023 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2022, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.
3. The said interim tax levy shall become due and payable in two installment(s) due and payable on the 28<sup>th</sup> of February and the 30<sup>th</sup> day of April and non-payment of the amount on the dates stated in accordance with this section shall constitute default.
4. The Treasurer of the Township of Douro-Dummer shall add to the amount of all taxes due and unpaid, interest at the rate of 1.25 percent per month or fraction thereof, being 15 percent per annum, and all by-laws and parts of by-laws inconsistent with this paragraph are hereby superseded.
5. 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.
6. The Treasurer shall cause to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.

- 7. A failure to receive the aforesaid notice in advance of the date for payment of the interim levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.
- 8. The Treasurer of the Township of Douro-Dummer may accept part payment on account of any taxes due, but such acceptance shall not affect interest under Section 4 of this By-Law.
- 9. This By-Law shall be deemed to come to force and effect on January 1, 2023 and shall apply to properties on the assessment roll for taxation in the current year as listed on that date or which were added to the roll after that date, including properties added after the date this By-law is passed.

Passed in open Council this 17th day of January, 2023.

\_\_\_\_\_  
Mayor, Heather Watson

\_\_\_\_\_  
Acting Clerk, Martina Chait-Hartwig