

The Corporation of the Township of Douro-Dummer

By-law 2025-13

Being a By-Law to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment for 2025

Whereas the Municipal Act, 2001, S.O. 2001, c.25 Section 290 (1) provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

And Whereas the Municipal Act, 2001, S.O. 2001, c.25 Section 312 (2) provides that for the purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rate-able for local municipality purposes;

And Whereas the Municipal Act, 2001, S.O., 2001, c. 25 Section 312 (6) (2) provides that the tax rates on the different classes of property must be in the same proportion to each other as the tax ratios established under Section 308 for the property classes are to each other;

And Whereas certain regulations requires reductions in certain tax rates for certain classes or subclasses of property;

Now Therefore the Council of the Corporation of the Township of Douro-Dummer hereby enacts as follows:

1. That the estimates of all sums required during the year 2025 for the purposes of the municipality requiring a levy of **\$7,395,601** be hereby adopted.
2. That the tax rates in Schedule A be applied against the whole of the assessment for real property for Municipal, Education and County purposes.
3. That every owner shall be taxed according to the municipal tax rates in this by-law and such tax rates shall become due and payable in two installments as follows:

50% of the final Residential and Commercial/Industrial levy becomes due and payable on the 30th day of June 2025 and the balance of the final levy, rounded up to the next whole dollar shall become due and payable on the 30th day of September 2025 and non-payment of the amount, as

noted, on the dates stated in accordance with this section shall constitute default. Any adjustments for the 2025 taxation year, either increases or decreases, shall be applied to the calculated installments and the net amount adjusted accordingly.

4. On all taxes of the levy, which are in default on the 1st day of default, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month, or part thereof will be added each and every month, the default continues, until December 31st, 2025.
5. 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.
6. The 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.
7. That taxes are payable to the Township of Douro-Dummer.

Passed in open council this 15th day of April, 2025.

Mayor, Heather Watson

Clerk, Martina Chait-Hartwig