

THE CORPORATION OF THE MUNICIPALITY OF EAST FERRIS

BY-LAW NO. 2024-01

**BEING A BY-LAW TO PROVIDE FOR INTERIM TAX RATES
FOR THE YEAR 2024.**

WHEREAS Section 317(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality may, before the adoption of the estimates for the year, pass a by-law levying amounts, as specified in the by-law, on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 317(3)(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the amount to be levied under subsection (1) is restricted in that the amount levied on a property shall not exceed 50 percent of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

AND WHEREAS Section 317(4)(b) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the amounts levied under Section 317(1) shall be levied on the assessment according to a preliminary assessment roll provided by the assessment corporation for that purpose;

AND WHEREAS Section 350(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that where taxes are owed in respect of any land occupied by a tenant, the Treasurer may give the tenant notice in writing requiring the tenant to pay the rent in respect of the land to the Treasurer as it becomes due up to the amount of the taxes due and unpaid plus costs, and the tenant shall comply with such notice;

AND WHEREAS the Council of the Municipality of East Ferris deems it appropriate to provide such interim levy on the assessment of property in this municipality;

NOW THEREFORE the Council of the Municipality of East Ferris enacts as follows:

1. **THAT** a Tax Roll shall be prepared in accordance with the provision of the *Municipal Act*, the provisions of which sections are hereby adopted, and the following taxes shall be levied and collected on all the rateable properties in the Municipality of East Ferris:
 - a) An Interim Tax equal to 50% of the 2023 taxes for all purposes on each ratable property within the Municipality of East Ferris;
2. **THAT** the taxes shall become due and payable on the 29th day of February, 2024 but may be paid in two installments:
 - a) If taxes are greater than one hundred dollars (\$100.00), on or before February 29th, 2024, ½ of the tax amount is due, and on or before March 29th, 2024, the remainder is due.
 - b) If taxes are less than one hundred dollars (\$100.00) then the due date of total taxes is February 29th, 2024.
 - c) Non-payment of the amount due on the dates stated in accordance with this section shall constitute default.
 - d) For those taxpayers that have enrolled in Pre-Authorized Payments (PAP), and are not in default of the terms of PAP, the PAP payment due dates shall supersede the due dates of this By-Law;
3. **THAT** the Treasurer, no later than 21 days prior to the date that the first installment is due, shall mail or cause to be mailed to the address of the residence or place of business of a taxpayer, a tax bill setting out the tax payments required to be made pursuant to this by-law and the respective dates by which they are to be paid to avoid penalty, and the particulars of the penalties imposed for any late payment;
4. **THAT** taxes shall be payable to the Corporation of the Municipality of East Ferris and shall be paid to the Treasurer at the Municipal office or by mail addressed to the Municipal office. Taxes may also be paid through telephone/online banking;

5. **THAT** the subsequent levy for the current year to be made under the Act shall be reduced by the amount to be raised by the levy imposed by this by-law;
6. **THAT** the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due;
7. **THAT** in default of payment of any installment of property taxes levied herein, by the required due date for payment thereof, a percentage charge of one and one-quarter percent (1¼ %) is hereby imposed as a penalty for non-payment of such taxes on the first day of default. A percentage charge of one and one-quarter percent (1¼ %) is hereby imposed each month of the amount of taxes due and unpaid as interest charges and will begin to accrue the day after the first day of default;
8. **THAT** the provisions of Section 317 of the Act, as amended, apply to this by-law with necessary modifications; and
9. **THAT** nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.

READ A FIRST AND SECOND TIME this 16th day of January, 2024.

READ A THIRD TIME AND FINALLY PASSED this 16th day of January, 2024.

Mayor
Pauline Rochefort

Clerk
Kari Hanselman