

**THE CORPORATION OF THE
TOWNSHIP OF EDWARDSBURGH CARDINAL**

BY-LAW NO. 2024-06

**“BEING A BYLAW TO AUTHORIZE AN INTERIM TAX LEVY IN ADVANCE OF
THE ADOPTION OF THE TAX RATES FOR 2024”**

WHEREAS Section 317(1) of the Municipal Act 2001, C 25 as amended, authorizes a local municipality, before the adoption of the tax rates for the year, to pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 317(3) of the Municipal Act 2001, S.O. 2001, C. 25 as amended specifies the amounts to be levied are subject to the following rules:

1. The 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.
2. The percentage under paragraph 1 may be different property classes but shall be the same for all properties in a property class.
3. 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 the Council of the Corporation of the Township of Edwardsburgh Cardinal deems it advisable to authorize an interim tax levy in advance of the adoption of the tax rates for 2024;

NOW THEREFORE the Council of the Corporation of the Township of Edwardsburgh Cardinal enacts as follows:

1. Interim tax levies are hereby imposed on the whole of the assessment for real property for properties according to the most recently revised assessment roll and shall be in the amount equal to fifty per cent (50%) of the final 2023 taxes, as amended, on the property.
2. The said interim tax levy shall become due and payable in one installment, on the 31st day of March 2024, and non-payment of the amount on the date stated in accordance with this section shall constitute default.
3. The Tax Collector, not later than 21 days prior to the date that the interim installment is due, shall mail or cause to be mailed to the address of the residence or place of business of each person a notice setting out the tax payment or 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 the late payments.
4. A percentage charge of 1.25% per month shall be imposed as a penalty for non-payment of taxes and shall be added to every installment or part thereof remaining unpaid on the first day following the last day for payment of each such installment and thereafter an additional charge of 1.25% shall be imposed and shall be added to every tax installment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December, 2024. Interest on arrears of taxes is at the rate of 1.25% per month.
5. Notwithstanding paragraphs 2 and 4, for owners enrolled and in good standing in the pre-authorized payment plan, no discount shall be allowed on prepayments and no penalty shall be charged on current taxes.

6. Where arrears of taxes exist, any payment toward taxes received shall first be applied against penalty and interest and then arrears until fully paid, before being applied to current taxes.
7. It shall be the duty of the Tax Collector, immediately after the date named in Section 2, to collect 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 dated provided aforesaid, together with the said percentage charges as they are incurred.
8. 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,
9. Taxes shall be payable to the Township of Edwardsburgh Cardinal and shall be paid to the Tax Collector at the Municipal Office or at a Bank designated by the Municipality.

Read a first and second time in open Council this 26 day of February, 2024.

Read a third and final time, passed, signed and sealed in open Council this 26 day of February, 2024.



Mayor Tory Deschamps (Feb 27, 2024 12:35 EST)

Mayor



Clerk









Interim Tax Bylaw

Final Audit Report

2024-02-27

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