THE CORPORATION OF THE MUNICIPALITY OF CALVIN

BY-LAW NO. 2023-003

BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY AND TO PROVIDE FOR THE PAYMENT OF TAXES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2023.

WHEREAS Section 317(1)(3) of the Municipal Act, S.O. 2001, c. 25, provides that a local municipality before the adoption of estimates for the year under Section 290, may pass a by-law levying amounts on the assessment of the property in the local municipality rateable for local municipal purposes;

AND WHEREAS Section 345(2)(3) of the Municipal Act, S.O. 2001, c.25, provides that a Municipality may impose penalties and interest on unpaid and overdue taxes;

NOW BE IT ENACTED as a By-law of this Corporation as follows:

- 1. The interim tax amount levied on property shall not exceed 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
- 2. The said interim tax levy shall become due and payable in one installment and shall become due and payable on the 31st day of March 2023.
- 3. A penalty charge shall be imposed on due and unpaid taxes at a rate of 1.25% per month (15% per annum) to be effective the first day of default to the last day of the current year.
- 4. Interest charges at the rate of 1.25% per month (15% per annum) shall be payable on the unpaid taxes after the first year.
- 5. The Treasurer shall mail or cause 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.
- 6. The taxes are payable by cash, cheque or money order, at the Municipal office located at 1355 Peddlers Drive, or mailed to The Corporation of the Municipality of Calvin, 1355 Peddlers Drive, Mattawa, ON P0H 1V0, or via online banking deposit through participating banking institutions, or using electronic transfer or on the Municipal website (www.calvintownship.ca) via credit card.

Read a first time this 27th day of January 2023. Read a second time this 27th day of January 2023.

Read a third time and finally passed in open Council this 27th day of January 2023.

Cle

Wartlan