

# The Corporation of the Township of Elizabethtown-Kitley

## By-law Number 25-06

### A By-Law To Provide For An Interim Tax Levy And To Provide For The Payment Of Taxes And To Provide For Penalty And Interest To Be Added To Arrears

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**Whereas** The Municipal Act, Chapter M.45, R.S.O. 2001, Section 317 (1), provides that the Council of a local municipality may, before the adoption of the estimates for the year under section 290, pass a by-law levying amounts on the assessment of property in the local municipality ratable for local municipal purposes;

**And Whereas** 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; (Section 317. (3))

**And Whereas** Section 345 (1) of the Municipal Act, Chap. M.45, R.S.O. 2001, provides that the Council may by by-law impose a late payment charge for non-payment of taxes or any installment by the due date;

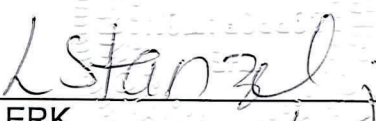
**Now Therefore** the Council of the Corporation of the Township of Elizabethtown-Kitley enacts as follows:

1. **THAT** the amounts to be imposed and levied for all property classes shall be 50 per cent of the total taxes levied on the property in the previous year.
2. **THAT** the said interim levy shall become due and payable in one (1) installment, on the 24<sup>th</sup> day of March, 2025.
3. **THAT** on all taxes of the interim levy, which are in default on the 1<sup>st</sup> day of April a penalty and/or interest of 1.25 percent shall be added and thereafter a penalty and/or interest of 1.25 percent per month will be added on the 1<sup>st</sup> day of each and every month the default continues.
4. **THAT** penalties and interest added on all taxes 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 levy.
5. **THAT** the tax collector, not later than 21 days prior to the date the payment is due, shall mail (email) or cause to be mailed (emailed) to the address provided by the owner or place of business of each property taxed, a notice setting out the tax payment required to be made pursuant to this by-law, the respective date by which it is to be made to avoid penalty and the particulars of the penalties imposed for late payment according to that by-law.
6. **THAT** taxes may be paid at or through most financial institutions or at the Township of Elizabethtown-Kitley Municipal Offices at 6544 New Dublin Road, Addison or 424 County Road 29, Toledo.
7. **THAT** By-law No. 24-07 of the Corporation of the Township of Elizabethtown-Kitley is hereby repealed in its entirety.

**Read a First and Second** time this 13<sup>th</sup> day of January 2025.

**Read a Third** time and finally **Passed** this 13<sup>th</sup> day of January 2025.

  
MAYOR

  
CLERK  
(Deputy)