

THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

BY-LAW NO. 25-1792

Being a by-law to provide for an annual interim tax levy for 2025.

WHEREAS

1. Section 290 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, requires municipalities to prepare and adopt estimates of all sums required during the year for municipal purposes, forming the basis for the final tax rates;
2. Section 317 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, provides that a local municipality, prior to adopting the annual estimates under Section 290, may pass a by-law levying amounts on the assessment of property rateable for local municipal purposes;
3. Section 317(2) permits a municipality to adjust the interim tax levy in accordance with prescribed limitations or conditions established by the Minister;
4. Section 317(3) restricts the interim tax levy to no more than 50 percent of the total taxes levied on a property for municipal and school purposes in the preceding year, unless otherwise prescribed by regulation;
5. Section 317(4) requires that for properties added to the tax roll during the previous year, the interim levy shall be calculated as if the taxes had been levied for the full year;
6. Section 371(2) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, authorizes municipalities to levy an interim tax on properties to address special services or unforeseen financial needs pending the adoption of the annual budget;
7. The Council of the Municipality of Temagami deems it expedient and necessary to ensure sufficient revenue for operations prior to the approval of the 2025 annual budget under Section 290 of the *Act*.

NOW THEREFORE

The Council of the Corporation of the Municipality of Temagami enacts as follows:

1. Annual Interim Tax Levy

1.1 An interim tax levy shall be imposed and levied annually on all taxable property in the Municipality, based on the assessment of real property in all classes as per the last revised assessment roll.

1.2 The amount levied on each property shall not exceed 50 percent of the total taxes levied on the property for municipal and school purposes in the previous year unless otherwise prescribed by regulation.

1.3 For properties added to the tax roll during the previous year, the interim levy shall be calculated as though the taxes had been levied for the full year, in accordance with the relevant provisions of the *Municipal Act*.

2. Payment of Interim Taxes

2.1 The interim tax levy shall be payable in two installments:

- The first installment shall be due and payable on the date specified in the interim tax billing notice, provided that the notice is mailed at least 21 days before the due date.
- The second installment shall be due and payable on the date specified in the same notice.

2.2 Penalties and interest for non-payment:

- A penalty of 1.25% shall be applied on the first day of default on any unpaid installment, in accordance with Section 345(2) of the *Municipal Act*.
- Interest at a rate of 1.25% per month (15% annually) shall accrue on unpaid taxes in accordance with Section 345(3) of the *Municipal Act*.

3. Special Provisions

3.1. The following provisions apply to adjustments and allocations of the interim tax levy under the *Municipal Act*:

- The levy incorporates the authority under Section 205 to allocate specific portions toward special services or costs unique to the Municipality of Temagami, including emergency financial needs or unanticipated service demands.
- The levy is limited to no more than 50 percent of the total taxes levied on a property for municipal and school purposes in the preceding year unless otherwise prescribed by regulation. For properties added to the tax roll during the previous year, the interim levy shall be calculated as though the taxes had been levied for the full year.
- Adjustments to the interim levy may be implemented to reflect any conditions or limitations prescribed by the Minister.

4. Enforcement of Penalties and Interest

4.1 Penalties and interest on unpaid taxes under this by-law shall be added to the tax roll and collected as if they formed part of the original tax levy, in accordance with Section 345(2) and (3) of the *Municipal Act*.

4.2 Additionally, unpaid taxes, penalties, and interest may be subject to lien processes as prescribed by the *Municipal Act*, including the registration of a tax arrears certificate on the property in accordance with Section 373 of the *Act*.

5. Tax Notices

5.1 The Treasurer shall mail or cause to be mailed a tax notice to the last known address of each taxpayer. The notice shall specify:

- The amounts payable;
- The due dates; and
- Applicable penalties and interest charges for late payments.

5.2 Tax notices may also be sent electronically or in accessible formats, such as large print, braille, or plain-text digital files, upon request. The municipality shall ensure that electronic delivery complies with applicable privacy laws, including the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA). The municipality shall not be held liable for failing to provide such formats if no request is received. All requests must comply with the provisions of the Accessibility for Ontarians with Disabilities Act (AODA).

6. Authority for Partial Payments and Installment Arrangements

6.1 The Treasurer is authorized to accept partial payments on account of any taxes levied under this by-law.

6.2 Alternative installment arrangements may be made at the discretion of the Treasurer, consistent with Section 342 of the *Municipal Act*, to allow taxpayers to distribute payments more evenly throughout the year.

7. Incorporation of Charges

7.1 In accordance with Section 391 of the *Municipal Act*, charges for water, sewer, and garbage services may be included in the tax billing.

7.2 Such charges shall be itemized separately on tax bills.

8. Repeal of Previous By-laws

By-Law 24-1720 and any other by-law inconsistent with this by-law are hereby repealed.

9. Clerical Amendments

The Clerk is authorized to make minor grammatical or typographical corrections to this by-law after passage, provided such corrections do not alter its intent or substance.

10. Effective Date

This by-law shall come into force and take effect immediately upon its final passage.

Final Passing

Taken as read a first, second, and third time, and finally passed this 9th day of January, 2025.

Mayor: _____

Clerk: _____