

THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN

BY-LAW NO. 2024-83

**BEING 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 OF FIFTEEN PERCENT.**

WHEREAS the Council of the Corporation of the Township of West Lincoln has not adopted the estimates for the year 2025:

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

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

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN enacts as follows:

In this by-law the following words shall be defined as:

“Minister” shall mean the Minister of Finance;

1. The amounts to be levied shall be as follows:

- (a) the percentage prescribed by the Minister of Finance; or
- (b) 50%, if no percentage is prescribed,

of the total taxes for municipal and school purposes levied on the property in the year 2024.

2. The amounts under Paragraph 1 shall be levied after the return of the assessment roll for 2025, according to the assessment roll, as returned by the Municipal Property Assessment Corporation.

For the purpose of calculating the total amount of taxes for the year 2024 under Paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2024 because assessment was added to the collector’s roll during 2024, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.

3. The provisions of this by-law apply in the event that assessment is added for the year 2025 to the collector’s roll after the date this by-law is passed and an interim levy shall be imposed and collected.

4. All taxes levied under this by-law shall be payable into the hands of the Treasurer in accordance with the provisions of this by-law.

5. The said interim tax levy shall become due and payable in two (2) installments as follows:

- (a) Fifty percent (50%) of the interim tax levy shall become due and payable on the 28th day of February, 2025, and
- (b) The balance of the interim tax levy shall become due and payable on the 30th day of April, 2025
- (c) Nonpayment of the amount on the dates stated in accordance with this section shall constitute default.

6. (a) “Default” in this section shall mean “the first day following the date taxes are due”.

(b) There shall be imposed on all taxes a penalty for non-payment or late payment of taxes. Penalty and interest is fixed at a rate of 1.25%. Penalty and interest will accrue on

unpaid taxes commencing the first day of default and also on the first day of each calendar month thereafter.

7. (a) On all taxes of the interim tax levy in default on January 1, 2026, interest will be added at the rate of 1.25 percent per month for each month or fraction thereof of default.
- (b) On all other taxes in default on January 1, 2026, interest shall be added at the rate of 1.25 percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
8. The subsequent levy for the year 2025 to be made under the Municipal Act shall be reduced by the amount to be raised by the levy imposed by this by-law.
9. The provisions of s.317 of the Municipal Act as amended apply to this by-law with necessary modifications.
10. Penalties and interest added on all taxes of the interim tax levy 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 interim tax levy.
11. The Treasurer shall cause to be mailed to the residence or place of business of such person indicated on the last revised assessments roll, a notice specifying the amount of taxes payable.
12. 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.
13. All taxes shall be paid into the office of the Treasurer or to such financial institutions authorized by the Municipal Act and approved by the Treasurer.

**READ A FIRST, SECOND AND THIRD
TIME AND FINALLY PASSED THIS
16 DAY OF DECEMBER 2024.**

MAYOR CHERYL GANANN

JUSTIN PAYLONE, CLERK