

THE CORPORATION OF THE TOWNSHIP OF BROCK

BY-LAW NUMBER XXXX-2025

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 1.25 PERCENT FOR THE YEAR 2025.

WHEREAS section 317 (1) of the *Municipal Act*, S.O. 2001, as amended, provides that 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 section 317 (2) of the *Municipal Act*, S.O. 2001, as amended, provides that a by-law under subsection (1) shall be passed in the year that the amounts are to be levied or may be passed in December of the previous year if it provides that it does not come into force until a specified day in the following year;

AND WHEREAS section 317 (3) of the *Municipal Act*, S.O. 2001, as amended, provides that 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 percent 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 for 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 section 317 (9) of the *Municipal Act*, S.O. 2001, as amended, provides that if the council of a municipality is of the opinion that the taxes levied under subsection (1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the council may adjust the taxes on the property under subsection (1) to the extent it considers appropriate.

1. The said interim tax levy shall become due and payable in two installments as follows:

50 percent of the interim levy shall become due and payable on the 21st day of February, 2025, and the balance of the interim levy shall become due and payable on the 21nd day of April, 2025, and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.

2. A penalty of 1.25 percent will be added to the first installment of taxes on the first day of each calendar month thereafter in which default continues. A penalty of 1.25 percent will be added to the second installment of taxes on the first day of each calendar month thereafter in which default continues.
3. (a) On all taxes of the interim tax levy in default on January 1, 2025, interest will be added at the rate of 1.25 percent on the first day of each calendar month in which default continues.
(b) On all other taxes in default on January 1, 2025, interest shall be added at the rate of 1.25 percent on the first day of each calendar month in which default continues and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.

4. 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.
5. As an alternative to Section 1 above, a taxpayer enrolled in the Township's Pre-Authorized Payment Plan, in accordance with the policy adopted by Council Resolution, allows the Township to withdraw eleven (11) monthly installments from taxpayer bank accounts in order to pay their property taxes.
6. The Property Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person as the Township of Brock has on file at the time of the billing, an electronic or printed notice specifying the amount of taxes payable.
7. 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.
8. The Property Tax Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 3 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
9. Nothing in this By-law shall prevent the Property Tax Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-law governing the collection of taxes.
10. That taxes are payable at the Township of Brock Municipal Office, Cannington, Ontario.
11. This by-law shall come into force and take effect on the day of the final passing thereof.

ENACTED AND PASSED THIS 16th DAY OF JANUARY, A.D., 2025.

Mayor

 Clerk/Deputy CAO
Walter Schummer
 Fernando Lamanna