



**Municipality of Middlesex Centre
BY-LAW 2022-102**

**Being a by-law of the Corporation of the Municipality of Middlesex Centre to Levy
Interim Taxes for the Year 2023**

WHEREAS Subsection 317(1) of the *Municipal Act, 2001*, c. 25, provides that the Council may, prior to the adoption of the estimates for the year under Section 290, pass a By-Law levying amounts on the assessment of property in the municipality rateable for the municipality's purposes;

AND WHEREAS Subsection 317 (3) provides that the amount levied on a property shall not exceed the prescribed percentage, or fifty (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;

AND WHEREAS Paragraph 317 (3) provides that 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 342 of the *Municipal Act, 2001* authorizes a council to pass By-Laws for the payment of taxes by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS Section 345 of the *Municipal Act, 2001* authorizes a local municipality to pass By-Laws to impose late payment charges for the non-payment of taxes or any instalment by the due dates.

AND WHEREAS Council requires a By-Law for the interim tax levy for 2023, for the issuance of interim tax bills in February;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Municipality of Middlesex Centre enacts as follows:

1. DEFINITIONS

"Act" means the *Municipal Act, 2001*, S.O. 2001, c. 25.

"By-Law" means this By-Law, as it may be amended from time to time. The Recitals to, and the Schedules attached to the By-Law are considered integral parts of it.

"Municipality" means the Municipality of Middlesex Centre.

"Treasurer" means the person within the administration of the Municipality who fulfils the function of the Treasurer as required by the Act.

2. LEVY

Percentage: The amount to be levied on each rateable property within the Municipality shall be fifty (50%) percent of the total amount of taxes for municipal and school purposes in the previous year including fifty (50%) percent of any other charge added to the roll, greater than one year in length.

Due Dates: Taxes levied under this By-Law are payable in two instalments. The first instalment is payable on February 28th, 2023, and the second instalment is payable on May 31st, 2023.

3. WHERE AND HOW TAXES PAYABLE

Payments: All taxes payable pursuant to this By-Law are payable to the Municipality. All taxes, including local improvements assessments, water, wastewater and stormwater balances and other rents, rates or charges payable or collected as taxes, can be paid as follows:

- At the office of the Treasurer at 10227 Ilderton Road, Coldstream, Ontario N0M 2A0 including the 24 hour drop box
- By mail
- At any financial institution
- By internet banking
- Under the municipality's pre-authorized property tax payment program and provided the Treasurer has received and approved a taxpayer's request to use the alternative instalments and due dates
- By VISA or MasterCard online or over the telephone through Paymentus Corporation, a third-party automated bill payment service, subject to a convenience fee, pursuant to the Fee By-Law

Partial Payments: The Treasurer is authorized and directed to accept part payment from time to time on account of any taxes due, and to give a receipt for the payment. Acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under any applicable legislation, common law or Municipal By-Law in respect of non-payment of any taxes or any class of taxes or of any instalment of taxes.

4. PENALTY AND INTEREST

If the taxes of any class or instalment thereof so levied in accordance with this By-Law remain unpaid on the due date, a penalty of one and one quarter per cent (1.25%) per calendar month of the taxes remaining unpaid shall be levied on the first day of default.

On the first day of the calendar month following the due date and every month thereafter for as long as there are taxes remaining unpaid, interest at the rate of one and one quarter per cent (1.25%) of the unpaid taxes shall be levied.

5. SEVERABILITY

If a court or tribunal of competent jurisdiction declares any portion of this By-Law to be illegal or unenforceable, that portion of this By-Law will be considered to be severed from the balance of the By-Law, which will continue to operate in full force.

6. EFFECTIVE DATE

This By-Law shall come into force and effect upon the date of the final reading thereof.

PASSED AND ENACTED this 7th day of December, 2022.

Original Signed

Aina DeViet, Mayor

Original Signed

James Hutson, Municipal Clerk