

THE CORPORATION OF THE CITY OF THOROLD

BY-LAW NO. XX-2025

A BY-LAW TO LEVY INTERIM TAXES BEFORE ADOPTION OF THE
ESTIMATES FOR 2025

WHEREAS section 317(1) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides a Council of a local municipality may, before the adoption of the estimates for the year, 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(3) of the said Act, provides that the amount levied on a property shall not exceed the prescribed percentage, or 50 per cent if no percentage is prescribed, of the total of taxes for municipal and school purposes levied on the property for the previous year, or that would have been levied for the entire year; and

WHEREAS section 342 (1) of the said Act, provides Council may, by by-law, require the payment of taxes to be made into the office of the Treasurer or Collector any day or days to be named therein, in bulk or by instalments, and may provide that on the punctual payment of any instalment, the time for payment of the remaining instalment or instalments shall be extended to a day or days to be named, or may provide that in default of payment of any instalment by the day named for payment thereof, the subsequent instalment of instalments shall forthwith become payable; and

WHEREAS the Council of The Corporation of the City of Thorold approved the recommendations contained within Report DF 1-2025 at a Council meeting held on January 14, 2025

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the City of Thorold enacts as follows:

1. That an interim tax be levied, not exceed 50% of the total amount of taxes for municipal and school purposes on the property for the previous year, or that would have been levied for the entire year.
2. That all monies levied and collected under the Authority of this by-law shall be paid into the hands of the Treasurer and by her applied as directed by the Statutes in that behalf or as the said Council has by by-law directed or shall from time to time hereafter direct.
3. That the said sums under this authority shall be interim levies, and shall be deducted from the amount of the levy to be subsequently made when the estimates for the City of Thorold have been adopted by its Council.
4. That all sums payable to the City of Thorold, pursuant to the provisions of this by-law shall be paid into the hands of the Collector of Taxes for the City of Thorold in two (2) instalments:

The first due on or before February 28, 2025;

and the second due on or before April 30, 2025.

5. That in accordance with subsection 343(6) of the Municipal Act, 2001 the Treasurer shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the Treasurer, in writing, to send the bill to another address. In accordance with Section 343 (6.1) the bill shall be delivered electronically if the taxpayer has chosen to receive the bill in this manner.
6. That upon default being made in payment of any interim taxes according to the manner and at time hereinbefore provided thereof, in respect of which default has occurred, a penalty of 1 1/4% (per cent) per month on the first day of default and on the first day on each calendar month thereafter, shall be levied and collected as if they had been imposed originally and had formed part of such interim taxes, and any subsequent instalments shall forthwith become payable.
7. That Council authorize the Treasurer and the Collector of Taxes to accept part payment from time to time on account of any taxes due which are levied in accordance with this By-law and to give a receipt for such part payment.
- 8 That this by-law shall come into force and effect on the 14th day of January 2025.

Terry Ugolini, Mayor

Nicholas Debono, City Clerk