

**THE CORPORATION OF THE TOWNSHIP OF WILMOT  
BY-LAW NO. 2025-05**

**BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX  
LEVY AND TO PROVIDE FOR THE PAYMENT OF  
TAXES BY INSTALMENTS**

**WHEREAS** Section 317(1) of the Municipal Act, 2001, S.O. 2001, C25, as amended (the “Act”), provides that a local municipality, 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;

**AND WHEREAS** Section 317(2) of the Municipal Act, 2001, S.O. 2001, C25, as amended, provides that the by-law shall be passed in the year that the amounts are to be levied, or may be passed in November or 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** since The Corporation of the Township of Wilmot, The Regional Municipality of Waterloo, and the Province of Ontario have not all adopted estimates and established tax rates for the year 2025, the Township wishes to pass a by-law levying amounts on the assessment of property in the Township in accordance with subsection 317(1) of the Act (the “Interim Property Tax”);

**NOW THEREFORE** the Council of the Corporation of the Township of Wilmot enacts as follows:

1. Definitions:

In this by-law, the following terms shall have these meanings:

- “Annualized Taxes” means total taxes prorated to represent a full year.
- “Tax” or “Taxes” means any sum payable as taxes and includes upper tier, lower tier and school board property taxes.
- “Township” means the Corporation of the Township of Wilmot or any variation of this name.

2. The Township shall levy an Interim Property Tax in 2025.

3. The Interim Property Tax may be levied under this by-law on a property that is rateable for local municipality purposes for the current tax year, but which was not rateable for local municipality purposes for the prior tax year, including assessment of property that is added to the assessment roll after this by-law is passed.

4. An amount shall be levied against each property in the municipality, according to the most recent Returned Assessment Roll, that shall not exceed 50% of the total amount of annualized taxes for municipal and school purposes levied on each such property for the previous year.

5. Taxes levied under this by-law shall be payable in multiple instalments, and the dates for payment shall be authorized by the Treasurer.

6. Failure to pay the amount of taxes due on the dates stated above shall constitute default and the provisions of By-law 2012-02 (being a by-law to provide for penalties to be applied to current taxes due and unpaid and for interest to be applied to taxes in arrears) shall be applicable.

7. The Treasurer of the Township or their designate shall send to each person (or their designate) so taxes, a printed bill/letter specifying the amounts and due dates of the amounts payable by the taxpayer.

8. The Treasurer of the Township or their designate shall send the property tax bill to the taxpayer’s residence or place of business unless the taxpayer directs the Treasurer, in writing, to send the bill to an alternate address, in which case it shall be sent to the requested alternate address until revoked by the taxpayer in writing.

9. Taxes shall be payable to the Township by mail, by electronic bank payment, or in person at the Township offices located at 60 Snyder’s Road West, Baden. All payments must be received by the Township by the due date specified. Properties registered for the Pre-Authorized Tax Payment program will have Interim Property Tax levied by this by-law due and payable in automatic installments on the first business day of each calendar month, commencing on January 1, 2025, and such Pre-authorized Tax Payment Plan installments shall be subject to adjustment as set out in paragraph 10 of this by-law.

10. The Treasurer of the Township or their designate is hereby delegated the power and authority to adjust the amount of the Interim Property Tax levied on a property to the extent that the Treasurer considers appropriate, where the Treasurer is of the opinion that the Interim Property Tax levied on a property is too high or too low in relation to the estimate of the total taxes that will be levied on the property for the year 2025, and more particularly, the Treasurer may do so for all properties described in paragraph 3 above and those properties registered for the Pre-Authorized Tax Payment Plan program.
11. The Treasurer is authorized to accept part payment from time to time on accounts of any taxes due and to give a receipt for such payment, if acceptance of any such payment shall not affect the collection of any percentage charge imposed and collectable under By-law No. 2012-02 in respect of non-payment of any taxes or any class of taxes or of any installment thereof. All payments, including partial payments, shall be applied to accounts on a consistent basis.
12. If a Court of competent jurisdiction should declare any section or part of a section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of this by-law and it is hereby declared that the remainder of this by-law shall be valid and shall remain in full force and effect.
13. This by-law shall come into force, nunc pro tunc, January 1, 2025.

**READ** a first and second time in Open Council this 27<sup>th</sup> day of January, 2025.

**READ** a third time and finally passed in Open Council this 27<sup>th</sup> day of January, 2025.

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Mayor

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Clerk