

**THE CORPORATION OF THE TOWNSHIP OF WILMOT
BY-LAW NO. 2023-XX**

**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, 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;

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

Definitions

- “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.

Interim Tax Levy

- 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.
- Taxes levied under this by-law shall be payable in multiple instalments, and the dates for payment shall be authorized by the Treasurer.
- 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.
- The Treasurer is hereby authorized to mail, deliver or cause to be mailed or delivered, the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
- Taxes shall be payable to the Township.
- 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, provided that 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.

Severability

- 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.

Repeal & Amendment

- This by-law hereby repeals By-law 2022-005.

Coming to Force

- This by-law shall come into force on the date of its passage by Council.

READ a first and second time in Open Council this 16th day of January, 2023.

READ a third time and finally passed in Open Council this 16th day of January, 2023.

Mayor

Clerk