

THE CORPORATION OF THE TOWNSHIP OF BALDWIN BY-LAW NO. 2024-001



BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY AND TO PROVIDE FOR THE PAYMENT OF TAXES AND TO PROVIDE PENALTY AND INTEREST OF 15% PER ANNUM

WHEREAS Section 317 (1) of the Municipal Act, Chapter 25, S.O. 2001, as amended provides that the Council of a local municipality may, in 2024, before the adoption of the estimates for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50% if no percentage is otherwise prescribed) of the total 2023 tax rate to certain assessments;

NOW THEREFORE THE COUNCIL OF THE TOWNSHIP OF BALDWIN HEREBY ENACTS AS FOLLOWS;

1. THAT an interim tax levy is hereby imposed and levied on the whole assessment for real property, according to the last revised assessment roll in every property class, in the following manner:
 - 1.1 For all properties in Residential, Pipeline, Managed Forest, Commercial, Industrial, Railways and Utility Transmission property classes there shall be imposed and collected an interim tax levy of:
 - a) 50% of the total taxes for municipal and school purposes levied in the previous year; or
 - b) if the Province of Ontario prescribes another percentage rate, the rate otherwise prescribed by the Province.
2. 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 the property for only part of the previous year because assessment was added to the collector's roll during the previous year, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.

3. The provisions of this by-law apply in the event that assessment is added for the current year to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.
4. The said interim tax levy on the noted class assessments shall become due and payable in two (2) installments on the 21st day of March 2024 and the 22nd day of April, 2024.
5. On all taxes of the interim levy, which are in default on the 21st day of March, 2024 and the 22nd day of April, 2024 a penalty of one and one quarter percent (1.25%) shall be added and thereafter a penalty of one and one quarter percent (1.25%) per month will be added on the first day of each and every month the default continues, until December 31st, 2024.
6.
 - a) On all taxes of the interim tax levy in default on January 1st, 2025, interest will be added at the rate of one and one quarter percent (1.25%) per month for each month or fraction thereof of default.
 - b) On all other taxes in default on January 1st, 2024, interest shall be added at the rate of one and one quarter percent (1.25%) per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
7. Penalty 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.
8. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
9. The taxes are payable at the Township of Baldwin municipal office, 11 Spooner Street, McKerrow, Ontario P0M 1M0.

Read a first, second and third time this 12th day of February, 2023.

MAYOR

CLERK