

THE CORPORATION OF THE MUNICIPALITY OF CHATHAM-KENT

BY-LAW No. _____-2022

Being a By-law to provide for a 2023 interim Tax Levy, an annual minimum levy surcharge, to provide for the payment of taxes and to provide for penalty and interest of fifteen percent per annum.

WHEREAS the Municipal Act, as amended provides that the Council of a local municipality may, before the adoption of the estimate 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 percent if no percentage is otherwise prescribed) against the prior year tax rates.

WHEREAS section 317(1) of the Municipal Act, 2001 permits the Municipality before the adoption of the estimates for the year under section 290 to pass a by-law levying amounts on the assessment of property in the Municipality rateable for Municipal purposes.

WHEREAS section 317(5) of the Municipal Act, 2001 provides for the levying of amounts on assessment added, after the by-law is passed, to the tax roll for the current year that was not on the assessment roll upon which the amounts are levied. 2001, c. 25, s. 317 (5).

WHEREAS Council can moderate the impact of reassessment for purposes of the interim tax levy.

NOW THEREFORE the Council of the Corporation of the Municipality of Chatham-Kent enacts as follows:

1. That an interim tax levy is hereby imposed for all ratable real property in all municipal property classes and against all assessment that relates to railroads, hydro corridors, airports and other such unique properties.
2. That the interim levy shall be calculated using the 2022 assessment roll received by the Municipality, for the 2023 taxation year hereafter referred to as "the roll".
3. The rates shall be the rates identified in Schedule A.
4. Interim taxes on each individual property shall be capped at not more than 50% of the 2022 final composite Education and Municipal annualized tax levy.
5. The interim taxes levied may reflect added assessment to the tax roll for the current year that was not on the assessment roll upon which the amounts are levied.
6. That the interim levy shall become due and payable in two installments as follows: fifty percent (50%) of the interim levy shall become due and payable on the 1st day of March, 2023 and the balance of the interim levy shall become due and payable on the 1st day of May, 2023 and non-payment of the amount on the dates stated in accordance with this section shall constitute default;
7. Alternative installment due dates, other than those stipulated under #6 above, be established in certain circumstances to allow taxpayers to spread the payment of taxes more evenly over the year.
8. Where a taxpayer under #6 above fails to make a tax installment when due, immediate payment of the balance of the year's tax installments be due, and if not paid, be considered arrears.
9. That an annual minimum levy of ten dollars (\$10.00) is hereby established for 2023.

10. That on all taxes of the interim levy, which are in default on the day following the due date, a penalty of one-and-one-quarter percent (1 ¼%) shall be added and thereafter a penalty of one-and-one-quarter percent (1 ¼%) per month will be added on the last day of each and every month the default continues, until December 31, 2023, in accordance with section 345 of the Municipal Act.
11. On all taxes of the interim tax levy in default on January 1, 2024, interest will be added at the rate of one-and-one-quarter percent (1 ¼%) per month for each month or fraction thereof in default.
12. On all other taxes in default on January 1, 2023, interest shall be added at a rate of one-and-one-quarter percent (1 ¼%) per month for each month or fraction thereof.
13. Penalties 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.
14. The Treasurer may mail, to the residence or place of business of such person indicated on the last revised assessment roll, a written, printed, or on request if available, an electronic notice specifying the amount of taxes payable.
15. That taxes are payable at the Municipal offices of the Municipality of Chatham-Kent, located throughout the Municipality of Chatham-Kent, by internet, or by mail to Box 640, Chatham, Ontario, N7M 5K8; or, for payments made on or before the due date, at most financial institutions throughout the Municipality of Chatham-Kent.

THIS By-law shall come into full force and effect upon the first day of January, 2023.

READ a **FIRST, SECOND** and **THIRD** time and finally **PASSED** this 5th day of December, 2022.

Mayor – Darrin Canniff

Clerk – Judy Smith