



MUNICIPALITY OF **West Elgin**

The Corporation of the Municipality Of West Elgin

By-Law No. 2023-09

Being a By-Law to Provide for an Interim Tax Levy for 2023

Whereas Section 317 of the *Municipal Act*, S.O. 2001, c.25, as amended, provides that the Council of a local municipality before the adoption of the estimates for the year under Section 290, 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 *Municipal Act* provides that the amounts levied on a property shall not exceed 50% of the total taxes for municipal and school purposes levied on the property in the year 2022; and

Whereas the Council of this municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

Now therefore the Council of the Municipality of West Elgin enacts as follows:

1. The amounts levied on all rateable assessment shall be as follows:
For all property classes there shall be imposed and collected an interim levy on each property equal to the prescribed percentage, or 50% if no percentage is prescribed, of the total taxes for municipal and school purposes levied on the property for the previous year.
2. The Interim Levy on the properties classed as Commercial, Industrial or Multi Residential shall be adjusted by 50% of the 2022 entitlement under the capping legislation provisions.
3. That interim taxes will be payable in two instalments to be due March 31, 2023 and June 30, 2023.
4. There shall be imposed on all taxes interest as per By-law 2003-06 on the first day of default and on the first day of each calendar month during which the default continues.

5. The Treasurer may mail or cause to be mailed to the address of the residence or place of business of each person taxes under this by-law, a notice specifying the amount of taxes payable.
6. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered as per Section 343 of the *Municipal Act*.
7. The subsequent levy for 2023 to be made under the *Municipal Act* shall be reduced by the amount to be raised by the levy imposed by this by-law.
8. The provisions of Section 317 of the *Municipal Act*, as amended apply to this by-law with necessary modifications.
9. The Treasurer shall be authorized to accept part payment from time to time on account of any taxes due and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 4 of this by-law in respect of non-payment or late payment of any taxes or any instalment of taxes.
10. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
11. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
13. That this by-law will take effect upon the final passing thereof, and may be cited as the "2023 Interim Tax Levy By-law."

Read a first, second, and third time and finally passed this 26th day of January, 2023.

Duncan McPhail
Mayor

Jana Nethercott
Clerk