

THE CORPORATION OF THE TOWN OF MATTAWA

BY-LAW NUMBER 25-08

BEING a by-law to fix the tax rates and to provide for the levy and collection of municipal and education taxes for the year 2025.

WHEREAS it is deemed necessary to set the tax rates for the year 2025, and to provide accordingly for the levy and collection of the taxes required for the general purposes of the municipality in the amount of \$2,420,052.00;

AND WHEREAS it is deemed necessary to set the tax rates for year 2025, and to provide accordingly for the levy and collection of the taxes required for Provincial/Educational purposes in the amount of \$261,661.00;

AND WHEREAS the whole of the assessment on real property, business and ROW (Acres) in the Town of Mattawa, according to the 2024 assessment roll as returned and revised pursuant to the provisions of the Assessment Act, is in the amount of \$153,263,600.00 assessment and 25.17 Acres (ROW) upon which the rate of taxation for Municipal and Education purposes for the year 2025 shall be fixed and levied pursuant to the provisions of the Municipal Act, S.O. 2001, c. 25, Part VIII.

NOW THEREFORE the Council of the Town of Mattawa enacts as follows:

1. **THAT** there shall be levied and collected upon the whole of the assessment of real property, business and ROW (Acres) in the Town of Mattawa according to the 2024 assessment roll, as returned and revised, upon which the taxes for the year 2025 shall be levied, and upon all ratable property upon which taxes for such year may be levied, taxes in the amount of \$2,681,713.00 which amount shall be levied upon the assessments of the real property in each of the following classes at the rates shown below:

<u>CLASS</u>	<u>MUN RATE</u>	<u>EDUCATION</u>	<u>TOTAL RATE</u>
RESIDENTIAL	0.02026394	0.00153000	0.02179394
MULTI-RES	0.02847691	0.00153000	0.03000691
NEW MULTI-RES	0.02229033	0.00153000	0.02382033
COMM - OCCUPIED	0.03237367	0.00880000	0.04117367
COMM - EXCESS LAND/VACANT	0.02266157	0.00880000	0.03146157
INDUSTRIAL - OCCUPIED	0.04394843	0.00880000	0.05274843
INDUSTRIAL - EXCESS LAND/VACANT	0.02856648	0.00880000	0.03736648
PIPELINE	0.02383850	0.00880000	0.03263850
RAILWAY(R-O-W) - ACRES	38.89	24.78	63.67

2. **THAT** all taxes levied respectively as aforesaid and other rates payable as taxes, shall be payable into the hands of the Treasurer in accordance with the provisions of this by-law.
3. **THAT** all property taxes and all rates and charges, payable as taxes, included in the tax roll for the year 2025 shall be payable upon the following dates:

50% thereof on the 31st day of July, 2025

50% thereof on the 30th day of September, 2025

4. **THAT** there shall be imposed on all installments of taxes payable and remaining unpaid on the dates specified in subsection (a), one and one quarter per cent (1.25%) per month on the first day of each calendar month which such default continues, pursuant to Section 345 Subsections 1, 2, and 3 of the Municipal Act, S. O. c. 25, as amended.
5. **THAT** the Treasurer is hereby authorized to accept part payment from time to time on account of 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 sections 4(b) in respect of non-payment of any taxes or any class of taxes or any installment thereof.
6. **THAT** the Treasurer may mail/email or cause to be mailed/emailed to the address of the residence or place of business of each person taxed, a notice specifying the amount of taxes payable by such person and be given authority to solely use discretion in unforeseen circumstances and may allow on the full installment of taxes, a period of grace if warranted without additional penalty, on payment received after due date as mentioned in paragraph 4.
7. **THAT** notwithstanding the provisions of this by-law providing for payment of taxes or installments thereof without an additional percentage charge on or before the dates hereinbefore set forth, all taxes for the year 2025, including other rates payable as taxes, shall be deemed to have been imposed and to be due on and from the first day of January, 2025.
8. **THAT** nothing herein contained shall prevent the Treasurer from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
9. **THAT** in the event of conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
10. **THAT** this by-law shall come into force and take effect on the day of the final passing thereof.

READ A FIRST and SECOND TIME, this 28th day of April, 2025.

READ THIRD TIME and FINALLY PASSED, this 28th day of April, 2025.

Mayor

Clerk