

**THE CORPORATION TOWN OF MATTAWA**

**COMMITTEE: FINANCE**

**CHAIRPERSON: COUNCILLOR G. THIBERT**

**DEPT. HEAD: FRANCINE DESORMEAU, CAO/CLERK/TREASURER**

**TITLE: 2022 INTERIM TAX LEVY BY-LAW**

22-03 Draft By-Law                      \_\_\_\_\_ Item                      \_\_\_\_\_ Policy Recommendation

---

**Mayor D. Backer and Members of Council:**

Section 317 of the Municipal Act permits a municipality to levy on all taxable properties, an interim tax levy, prior to the adoption of the annual Operating Budget for each tax year.

The 2022 interim tax levy will represent fifty percent (50%) of the prior year's annualized taxes and be payable in two installments, being February and April.

**Recommendation:**

**BE IT RESOLVED THAT** Council of the Corporation of the Town of Mattawa adopt By-Law Number 22-03 authorizing the 2022 interim tax levy based on 50% of the prior year's annualized taxes.

Respectfully submitted,

Councillor D. Sarrazin

**THE CORPORATION OF THE TOWN OF MATTAWA**

**BY-LAW NUMBER 22-03**

**BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY FOR 2022**

**WHEREAS** Section 317(1) of the Municipal Act, 2001, S. O. 2001, C. 25, provides that the Council of a local municipality may, before the adoption of the annual operating budget for 2022, adopt a by-law to levy on the whole of the assessment for taxable property for local municipal purposes;

**AND WHEREAS** the Council of the Corporation of the Town of Mattawa wishes to impose an interim tax levy, as authorized by the Municipal Act, 2001, S. O. 2001, c. 25, as amended;

**AND WHEREAS** section 342 of the Municipal Act, 2001 authorizes a Council to pass by-laws for the payment of taxes by installments and the dates in the year for which taxes are imposed on which the taxes or installments are due;

**AND WHEREAS** section 345 of the Municipal Act, 2001 authorizes a local municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date.

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

1. **THAT** the Council of the Corporation of the Town of Mattawa hereby imposes an interim tax levy for 2022 in an amount of fifty percent (50%) of the prior year's annualized taxes, according to real property in all tax classes in the last revised assessment roll:

<u>CLASS</u>	<u>MUN RATE</u>	<u>EDUCATION</u>	<u>TOTAL RATE</u>
RESIDENTIAL	0.019425834797	0.001530	0.020955834797
MULTI-RES	0.027299125640	0.001530	0.028829125640
COMM - OCCUPIED	0.031034713671	0.008800	0.039834713671
COMM - EXCESS LAND/VACANT	0.021724299570	0.008800	0.030524299570
INDUSTRIAL - OCCUPIED	0.042130750507	0.008800	0.050930750507
INDUSTRIAL - EXCESS LAND/VACANT	0.027384987830	0.008800	0.036184987830
PIPELINE	0.022852552055	0.008800	0.031652552055
RAILWAY(R-O-W) - ACRES	38.89	24.78	63.67

2. **THAT** the taxes levied for real property by this by-law shall be due and payable in equal installments as per the following schedule:

First Installment – Payable Monday February 28, 2022

Second Installment – Payable Friday April 29, 2022

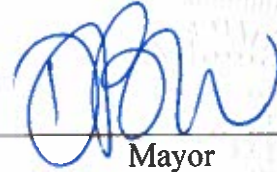
3. **THAT** a charge of one and one-quarter percent (1 ¼%) shall be imposed as a penalty for non-payment of taxes in accordance with section 345 (2) the Municipal Act, 2001, S. O. 2001, c. 25, and shall be added to the amount of taxes due and unpaid, on the first day of default. Therefore after, in accordance with section 345(3) of the Municipal Act, 2001, S. O. 2001, c.

25, interest charges of one and one-quarter percent (1 ¼%) each month of the amount of taxes due and unpaid, shall be imposed for non-payment of taxes not accruing before the first day of default.

4. **THAT** in the event of a provincial emergency lockdown due to the COVID-19 Pandemic, Council, may by resolution, waive the imposition of a penalty for non-payment of taxes.
5. **THAT** the Finance Department of the Corporation Town of Mattawa 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.
6. **THAT** the taxes be payable at the Town of Mattawa Municipal Office, P. O. Box 390, 160 Water Street, Mattawa, ON, P0H 1V0.
7. **THAT** this By-law shall take effect upon its adoption.

READ A FIRST and SECOND time, this 24<sup>th</sup> day of January, 2022.

READ A THIRD time and FINALLY PASSED this 24<sup>th</sup> day of January, 2022.



---

Mayor



---

Clerk