

**THE CORPORATION OF THE TOWN OF MATTAWA**

**BY-LAW NUMBER 24-03**

**BEING** a by-law to provide for an interim tax levy for 2024.

**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 2023, 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 2024 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	0.01980839	0.00153000	0.02133839
MULTI-RES	0.02783673	0.00153000	0.02936673
NEW MULTI-RES	0.02178923	0.00153000	0.02331923
COMM - OCCUPIED	0.03164588	0.00880000	0.04044588
COMM - EXCESS LAND/VACANT	0.02215212	0.00880000	0.03095212
INDUSTRIAL - OCCUPIED	0.04296044	0.00880000	0.05176044
INDUSTRIAL - EXCESS LAND/VACANT	0.02792428	0.00880000	0.03672428
PIPELINE	0.02330259	0.00880000	0.03210259
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 Thursday, February 29, 2024

Second Installment – Payable Tuesday, April 30, 2024

3. **THAT** a charge of one and one-quarter percent (1.25%) 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 (1.25%) 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** 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.
5. **THAT** the taxes be payable at the Town of Mattawa Municipal Office, P. O. Box 390, 160 Water Street, Mattawa, ON, P0H 1V0.
6. **THAT** this By-law shall take effect upon its adoption.

READ A FIRST and SECOND time, this 8<sup>th</sup> day of January, 2024.

READ A THIRD time and FINALLY PASSED this 8<sup>th</sup> day of January, 2024.



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Deputy Mayor



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Clerk