

Municipality of Lakeshore

By-law 93-2022

Being a By-law to Authorize an Interim Tax Levy Prior to the Adoption of the Estimates for the Year 2023

Whereas pursuant to subsection 317(1) of the *Municipal Act, 2001*, a local municipality, before the adoption of the estimates for the year subsequent, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

And whereas a by-law under subsection 317(2) shall be passed in the year that the amounts are to be levied or may be passed in November or December of the previous year if it provides that it does not come into force until a specified day in the following year.

Now therefore the Council of the Municipality of Lakeshore enacts as follows:

1. The Treasurer is authorized to levy the whole of the assessment for taxable property according to the last revised assessment roll prior to the adoption of the 2023 budget estimates.
2. The tax levied on real property pursuant to section 1 shall be described as the "Interim Levy" and is payable as follows:
 - (a) For an Interim Levy of up to \$200.00, the Interim Levy shall be payable in a single installment on or before February 28, 2023; or
 - (b) For an Interim Levy in excess of \$200.00, the Interim Levy shall be payable in two installments and payable on or before:
 - i) February 28, 2023 for the first installment; and
 - ii) April 28, 2023 for the second installment.
3. The Treasurer is authorized to adjust the Interim Levy of any property at the request of the property owner if the taxes imposed by this by-law significantly exceed 50% of the taxes paid by the property in 2022 adjusted to annualize any assessment changes which were incurred during 2022. No adjustment made shall reduce the 2023 Interim Levy to below 50% of the 2022 adjusted tax amount. No adjustment will be made after the final 2023 taxes for the property have been calculated.

4. That taxes may be levied in accordance with the provisions of this By-law on the assessment of property that is added to the assessment roll after this By-law is passed.
5. That the Treasurer shall add to the amount of all taxes due and unpaid and levied under the authority of this By-law a penalty charge equal to 1.25 percent of such amount and the penalty charge shall be added on the first day following the due date.
6. That the Treasurer shall add to the amount of all taxes due and unpaid and levied under the authority of this By-law a late payment charge equal to 1.25 percent of such amount and the late payment charge shall be added on the first day of each month thereafter in which default continues.
7. That the Treasurer is authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such a part payment provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of the taxes or any installment thereof.
8. That the Treasurer is authorized and directed to mail or provide details of taxes due to the address of the property of the person taxed or the company responsible for payment.
9. Failure to receive a Tax Notice does not exempt the property owner from penalty and late payment charges as outlined in 5 and 6 above.
10. That this by-law shall come into force on January 1, 2023.

Read and passed in an open session on December 13, 2022.

**Mayor
Tracy Bailey**

**Clerk
Kristen Newman**