

Municipality of Casselman

By-law #2024-57

Being a By-law to levy an interim tax levy with two instalments and to provide for the payment of taxes and for penalty and interest of 1.25 percent per month.

Whereas Section 317(1) of the *Municipal Act 2001, c.25 as amended*, authorizes Council, before the adoption of the estimate for the year, to pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying 50% of the total 2024 tax rates to the assessment categories.

And Whereas the Municipality of Casselman deems it appropriate to provide for such interim levy on the assessment of property of the Municipality of Casselman.

Therefore, the Council of the Municipality of Casselman enacts as follows:

Section 1

That the amount levied on a property shall not exceed the percentage prescribed by the Minister under Section Subsection 317 (3), paragraph 2 of the *Act*; or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal, upper tier and school purposes levied on the property for 2024.

Section 2

That the percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class.

Section 3

For the purposes of calculating the total amount of taxes for 2024 under paragraph 1, if any taxes for municipal, upper tier and school purposes were levied on a property for only part of 2024 because assessment was added to the tax roll during 2024, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.

Section 4

An interim billing of 50 per cent of the annual local improvement charges shall be imposed for all classes, where applicable.

Section 5

The provisions of the by-law apply in the event that assessment is added for the year 2025 to the tax roll after the date this by-law is passed, and an interim levy shall be imposed and collected.

Section 6

The said interim tax levy shall become due and payable in two (2) instalments as follows:

- (a) 50 percent of the interim levy shall become due and payable on the 28th of March 2025; and
- (b) The balance of the interim levy shall become due and payable on the 29th day of May 2025.

Non-payment of the amount on the dates stated in accordance with Section 344 shall constitute default.

Section 7

On all taxes of the interim levy, which are in default, a penalty of 1.25 percent shall be added beginning on the 1st day of the month following the due date and each and every month that the default continues, until December 31, 2025.

Section 8

a) On all taxes of the interim tax levy in default on January 1, 2025, interest will be added at the rate of 1.25 percent per month for each month of default.

b) On all other taxes in default on January 1, 2025, interest shall be added at the rate of 1.25 percent per month and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.

Section 9

Penalties and interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.

Section 10

The tax collector 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.

Section 11

All taxes shall be paid into the office of the Treasurer or to such financial institutions authorized by the Municipal Act and approved by the Treasurer.

Section 12

The Tax Collector is hereby empowered to accept part payment from time to time on account of any taxes due.

Section 13

This by-law shall come into force and take effect on the day of the final passing thereof.

Read, passed and adopted in open council this 10th day of December 2024.

Geneviève Lajoie, Mayor

Sebastien Dion, Clerk