

THE CORPORATION OF THE MUNICIPALITY OF PORT HOPE

BY-LAW NO. 75/2023

*Being a By-law to provide for an Interim Tax Levy and to provide for the payment of taxes and to provide for penalty and interest on arrears*

WHEREAS Section 317 of The Municipal Act, 2001 S.O. 2001, Chapter 25 provides that the Council of a local municipality may, before the adoption of the estimates for the year in December of the previous year, pass a by-law levying a sum that does not exceed 50 percent of the total levy amounts on the assessment of property in the local municipality ratable for local municipality purposes;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF PORT HOPE ENACTS AS FOLLOWS:

1. THAT the interim tax levy is hereby imposed and levied under Section 317(9) using 50 percent of the 2023 tax rate for municipal, county and school purposes levied on properties.
2. THAT for the purposes of calculating the total 2024 taxes, if taxes were levied in 2023 for only part of the year because assessment was added to the assessment roll during 2023, an amount shall be added equal to the additional taxes that would have been levied if the taxes had been levied for the entire year.
3. THAT the 2024 interim tax levy shall become due and payable in two (2) installments as follows:
  - i. First Installment                      27th day of February, 2024
  - ii. Second Installment                      26th day of April, 2024
4. THAT the Treasurer or designate shall mail a tax bill under Section 343 (1) within 21 days of the due date to each taxpayer excluding those on the monthly pre-authorized payment plan and to those taxpayers whose interim taxes will be paid by a financial institution.
5. In the event the bills are not able to be sent out 21 days in advance of the due date, the Treasurer is authorized to establish a revised due date.
6. Section 342(b) of the Municipal Act allows for alternative installment due dates to spread the payment of taxes more evenly over the year. Therefore, the interim tax levy for those on a 12 month pre-authorized withdrawal payment plan shall be paid in 6 equal installments due and payable on the first of each month January to June. The pre-authorized payment plan shall be penalty free for as long as the taxpayer is in good standing with the terms of the plan agreement.
7. THAT any nonpayment of the amount levied on the dates stated in paragraphs 3 and 5 shall constitute default.
8. THAT a penalty of 1.25 percent shall be added on the first day of the month following a due date and thereafter interest of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31st, 2024.
9. THAT on all other taxes in default on January 1st, 2024, 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.
10. THAT no penalty or interest shall be compounded.

11. THAT 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.
12. Except in the case of taxes payable under sections 33 and 34 of the Assessment Act, as amended, penalty and interest imposed by section 8 and section 9 for non-payment of taxes and monies payable as taxes shall be added to every tax or assessment, rent or rate of any installment or part thereof remaining unpaid on the first day of each calendar month; and it shall be the duty of the Treasurer or designate, to collect at once, by distress or otherwise under the provisions of the applicable statutes all such taxes, assessments, rents, rates or installments or parts thereof as shall not have been paid together with the said interest charges and penalties as they are incurred.
13. THAT the Treasurer or designate shall 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 or other notice of mailing address, a written or printed notice specifying the amount of taxes payable.
14. Taxes may be paid at the Town Hall, 56 Queen Street, Port Hope through pre-authorized payment arranged with the Municipality or at most financial institutions via on-line banking or through Virtual Town Hall platform or in person at a branch.
15. THAT this by-law shall come into force and effect January 1, 2023.

READ a FIRST, SECOND and THIRD time and finally passed in Open Council this 5<sup>th</sup> day of December 2023.

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Olena Hankivsky, Mayor

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Shrishma Davé, Acting Clerk