

# CORPORATION OF THE TOWNSHIP OF HORTON

## BY-LAW NO. 2023-02

### BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY AND TO PROVIDE FOR THE PAYMENT OF TAXES.

**WHEREAS** Section 317(1) of The Municipal Act, 2001, provides that the Council of a local municipality, before the adoption of the estimates for the year under Section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipal purposes.

**WHEREAS** Section 317(3), p.(1) of The Municipal Act, 2001, provides that the amount levied on a property, shall not exceed 50 percent of the total amount of taxes for municipal and school purposes levied on the property for the previous year.

**WHEREAS** Section 317 (3), p. (3), of The Municipal Act, 2001, provides that for the purposes of calculating the total amount of taxes for 2022, if any taxes for municipal and school purposes were levied on a property for only part of the previous year, because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes had been levied for the entire year, 2022.

**WHEREAS** section 317 (9) of The Municipal Act, 2001, provides that if the council of a municipality is of the opinion that the taxes levied under subsection (1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the council may adjust the taxes on the property to the extent it considers appropriate.

**NOW THEREFORE** the Council of the Corporation of the Township of Horton hereby enacts as follows:

1. **THAT** an effective tax rate, for each property class, amounting approximately to 50 per cent of the 2022 tax levied for Upper-Tier, Lower-Tier and Education purposes, be applied against the whole of the 2022 assessment for real property in all classes to generate an interim tax levy.
2. **THAT** the said interim tax levy shall become due and payable in two instalments due on the 28<sup>th</sup> day of February 2023 and the 31<sup>st</sup> day of May 2023.
3. **THAT** on all taxes of the interim levy, which are in default on the first day after the due date, a 1.25 per cent penalty shall be added and thereafter a penalty of 1.25 per cent per month will be added on the 1<sup>st</sup> day of each and every month the default continues, until December 31<sup>st</sup>, 2023.
4. **THAT** the collector is hereby authorized to 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** taxes are payable at the Township of Horton Municipal Office, 2253 Johnston Rd., RENFREW, ON K7V 3Z8.
6. **THAT** the Collector and/or Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.
7. **THAT** this By-Law shall come into force and take effect immediately upon the passing thereof.

READ a first and second time this 10<sup>th</sup> day of January, 2023.

READ a third time and finally passed this 10<sup>th</sup> day of January, 2023.

---

MAYOR David M. Bennett

---

CAO/CLERK Hope Dillabough