

THE CORPORATION OF THE TOWNSHIP OF MATACHEWAN

BY-LAW NO. 2023-01

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF AN INTERIM TAX LEVY AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENTS THEREOF FOR 2023.

WHEREAS Section 317(25) of the Municipal Act, 2001 R.S.O. 2001, as amended, provides that the Council of a local municipality may, each year, before the adoption of the estimates for the current year, pass a by-law levying amounts on the assessment in each property class in the local municipality rateable for local municipal purposes and;

WHEREAS the Council of the Township of Matachewan has deemed it expedient to provide for such an interim levy on all eligible property within the boundaries of the Corporation of the Township of Matachewan.

NOW THEREFORE we, the Council of the Corporation of the Township of Matachewan **ENACTS AS FOLLOWS:**

1. That there shall be levied and collected upon assessable lands and buildings within the Corporation of the Township of Matachewan the following interim taxes, rates and charges for 2023 municipal and education purposes:

<u>CLASS</u>	<u>MUNICIPAL RATE</u>	<u>EDUCATION RATE</u>	<u>TOTAL RATE</u>
<u>Residential/Farm</u>	50% of 2022 municipal taxes	50% of 2022 education taxes	50% of 2022 taxes
<u>Managed Forest</u>	50% of 2022 municipal taxes	50% of 2022 education taxes	50% of 2022 taxes
<u>Commercial Occupied</u>	50% of 2022 municipal taxes	50% of 2022 education taxes	50% of 2022 taxes
<u>Commercial Vacant</u>	50% of 2022 municipal taxes	50% of 2022 education taxes	50% of 2022 taxes
<u>Industrial Occupied</u>	50% of 2022 municipal taxes	50% of 2022 education taxes	50% of 2022 taxes
<u>Industrial Vacant</u>	50% of 2022 municipal taxes	50% of 2022 education taxes	50% of 2022 taxes

2. For the purposes of calculating the total amount of taxes for the year 2023 under paragraph 1, if any taxes for municipal and school purposes were levied on the property for only part of 2022 because assessment was added to collector's roll during 2022, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.
3. The balance of all interim taxes shall become due and payable in two instalments as follows:
 - 50% of the interim levy shall become due and payable on the 28th day of February 2023.
 - 50% of the interim levy shall become due and payable on the 28th day of April 2023.
4. Non-payment by any ratepayer for taxable property which has been assessed within the Township of Matachewan of the amounts noted, due on the dates stated in accordance with this By-Law constitutes default. Accordingly, in addition to any amounts of taxes owing, the addition of penalty or penalties will be levied as follows:
 - A percentage (%) charge of one and one quarter per centum (1 ¼ or 1.25%) shall be imposed as a penalty for non-payment, and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the last day of payment of each instalment and thereafter an additional charge of one and one quarter per centum (1 ¼ or 1.25%) shall be imposed and shall be added to every such tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continued, up to and including December of this year.
5. The Tax Collector is hereby authorized to mail or cause to be mailed, the notice of taxes due, to the address of the residence or place of business of the person to whom such notice is required.

6. All taxes are due and payable to the Township of Matachewan at the Municipal Office at 283 Moyneur Ave. (Corner of Moyneur Ave. and Margaret St.), P.O. Box 177 Matachewan, ON P0K 1M0.
7. The CAO-Clerk-Treasurer or Deputy Treasurer is authorized to accept part payment from time to time on the account of any taxes due and to give receipt from time to time on account of any taxes due and to give receipt for such payment provided. However, that acceptance of any part payment shall not affect collection of any amounts already past due and/or any percentage charge imposed and collectable in respect of non-payment of any taxes or instalment thereof.
8. That all previous by-laws and/or motions, or parts thereof, in conflict with, or contrary hereto or inconsistent herewith, be and the same, are hereby repealed.
9. That this By-Law shall come into full force and effect upon its final passing thereof and remain in full force and effect until such time as it is repealed by the Council of the Corporation of the Township of Matachewan.

READ A FIRST, SECOND, THIRD TIME AND FINALLY PASSED this 11th day of January, 2023.

Mark Stickel
Mayor

Janet Gore
Clerk