

**CORPORATION OF THE
TOWNSHIP OF ZORRA**



BY-LAW NO. 02-23

**BEING A BY-LAW TO PROVIDE FOR THE YEAR 2023 INTERIM TAX LEVY,
TO PROVIDE FOR THE PAYMENT OF TAXES, AND TO PROVIDE
FOR PENALTY AND INTEREST CHARGES FOR NON-PAYMENT
OF TAXES OR ANY INSTALLMENT BY THE DUE DATE**

WHEREAS Section 317 of *the Municipal Act, S.O. 2001, c.25*, as amended, provides that the Council of a local municipality, before the adoption of estimates for the year under Section 290, may pass a by-law levying interim levy amounts on the assessment of property in the local municipality rateable for local municipality purposes and sets out applicable calculation rules;

AND WHEREAS it is expedient to provide for the levy and collection of interim taxes for the year 2023 and to impose penalties and interest on all arrears of taxes pursuant to Sections 317, 342, 343, 345, 346 and 347 of *the Municipal Act, S.O. 2001, c.25* as amended;

AND WHEREAS Section 317 of *the Municipal Act, 2001, S.O. 2001, c.25* as amended provides for an interim levy, on the assessment for real property according to the most recently revised tax roll, a sum not exceeding 50 per cent of the total amount of taxes for municipal and school purposes levied on a property for the previous year;

AND WHEREAS Section 317 of *the Municipal Act, 2001, S.O. 2001, c.25* as amended, provides for the adjustment in the calculation of the taxes for the previous year for the purposes of calculating an interim levy;

AND WHEREAS Section 317 of *the Municipal Act, 2001, S.O. 2001, c.25* as amended, provides for an interim levy on the assessment for real property added to the tax roll for the current year that was not on the assessment roll in the previous year;

AND WHEREAS Section 342 of *the Municipal Act, 2001, S.O. 2001, c.25* as amended, authorizes a Council to pass by-laws for the payment of taxes by installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments are due;

AND WHEREAS Section 345 of *the Municipal Act, 2001, S.O. 2001, c.25* as amended, authorizes a local municipality to pass by-laws to impose late payment charges for the non- payment of taxes or any installment by the due date;

**NOW THEREFORE THE COUNCIL OF THE TOWNSHIP OF ZORRA ENACTS
AS FOLLOWS:**

1. There shall be levied and collected an amount on the assessment of property within the Municipality according to the tax roll for taxation in the previous year as most recently revised provided that the amount levied shall not exceed 50 per cent of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. For the purpose of calculating the total amount of taxes for the previous year under Section 1, 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 for municipal and school purposes had been levied for the entire year.

3. The said interim tax levy shall become due and payable in two installments as follows:
 - i. 50 percent of the interim levy shall become due and payable on the 28th day of February, 2023.
 - ii. The balance of the interim levy shall become due and payable on the 31st day of May, 2023.
4. On all taxes of the interim levy, which are in default on the 1st day following the due date a penalty of one and one-quarter percent shall be added and thereafter a penalty of 1.25% per month will be added on the 1st day of each and every month the default continues, until December 31, 2023.
5. On all taxes of the interim tax levy in default on January 1, 2023, interest will be added at the rate of one and one-quarter percent per month for each month or fraction thereof of default.
6. On all other taxes in default on January 1, 2023, interest shall be added at the rate of one and one-quarter percent per month or fraction thereof, and all by-laws inconsistent with this policy are hereby rescinded.
7. 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 levy.
8. The Tax Collector may mail, email or cause the same to be mailed or emailed 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.
9. There may be added to the tax roll all or any arrears of charges, fees, costs or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute
10. Payments received on account of taxes shall be applied as follows:
 - i. Payment shall first be applied against penalty and interest charges owing according to the length of time the charges have been owing, with the charges imposed earlier being discharged before charges imposed later;
 - ii. Payment shall then be applied against the taxes owing (including any items referred to in Section 9 of this By-law which have been added to the tax roll) according to the length of time they have been owing, with the taxes (including any items referred to in Section 9 of this By-law which have been added to the tax roll) imposed earlier being discharged before taxes (including any items referred to in Section 9 of this By-law which have been added to the tax roll) imposed later.
11. Immediately after sending a tax bill, the Tax Collector shall create a record of the date on which it was sent and this record is, in the absence of evidence to the contrary, proof that the tax bill was sent on that date.


- 12. This by-law shall come into effect on January 1, 2023.
- 13. If any section or portion of this by-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for the Municipality that all remaining sections and portions of this By-law continue in force and effect.

READ A FIRST AND SECOND TIME THIS 18TH day of JANUARY, 2023.

READ A THIRD TIME AND FINALLY PASSED THIS 18TH day of JANUARY, 2023.



**MAYOR
MARCUS RYAN**



**CLERK
KAREN MARTIN**