

CORPORATION OF THE MUNICIPALITY OF STRATHROY-CARADOC

BYLAW NUMBER 01-25

**BEING A BYLAW TO PROVIDE FOR INTERIM LEVIES FOR THE YEAR 2025
FOR THE MUNICIPALITY OF STRATHROY-CARADOC**

WHEREAS Section 317 of the *Municipal Act, 2001*, provides that the Council of a local municipality, before the adoption of estimates for the year under Section 290 may pass a bylaw levying amounts on the assessment of property in the local municipality rateable for local municipal purposes;

AND WHEREAS Council of the Municipality of Strathroy-Caradoc deems it appropriate to provide such interim levy on the assessment of property in this municipality;

THEREFORE the Council of the Municipality of Strathroy-Caradoc enacts as follows:

In this bylaw the following words shall be defined as:

“Collector” shall mean the Strathroy-Caradoc Tax Collector,

“Minister” shall mean the Minister of Finance,

“MPAC” shall mean the Municipal Property Assessment Corporation.

1. The amounts levied shall be as follows:

1.1 For the Residential, Pipeline, Farmland and Managed Forest property classes, there shall be imposed and collected an interim levy of no more than 50% of the total taxes for municipal and school purposes levied for the year 2024.

1.2 For the Multi-Residential, Commercial and Industrial property classes, there shall be imposed and collected, an interim levy of no more than 50% of the total taxes for municipal and school purposes levied for the year 2024.

2. For the purposes of calculating the total amount of taxes for the year 2025 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2024 because assessment was added to the collector’s roll during 2024, 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 provisions of this bylaw apply in the event that assessment is added for the year 2025 to the collector's roll after the date this bylaw is passed and an interim levy shall be imposed and collected.
4. All taxes levied under this bylaw shall be payable into the hands of the Collector in accordance with the provisions of this bylaw.
5. Under the authority of Section 345 of the *Municipal Act 2001*, there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out below. The penalty shall be one and one-quarter percent (1 ¼%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2025.
6. The interim levy imposed by this bylaw shall be paid in two installments due on the following dates:
 - 6.1 One-half (1/2) thereof on the 28th day of February 2025 (Friday)
 - 6.2 One-half (1/2) thereof on the 30th day of May 2025 (Friday)
7. The Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this bylaw, a notice specifying the amount of taxes payable.
8. The tax notice to be mailed under this bylaw shall contain the particulars provided for in this bylaw and the information required to be entered in the Collector's roll under section 343 of the *Municipal Act 2001*.
9. The Tax Collector may send the tax notice to the taxpayer electronically in the manner specified by the Treasurer and Tax Collector, if the taxpayer has chosen to receive the tax notice in that manner as outlined in Section 343 (6.1) of the *Municipal Act S.O.2001, c.25*.
10. The subsequent levy for the year 2025 to be made under the *Municipal Act 2001* shall be reduced by the amount to be raised by the levy imposed by this bylaw.
11. The provisions of Section 317 of the *Municipal Act 2001*, as amended apply to this bylaw with necessary modifications.
12. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 5 of this bylaw in respect of non-payment of any taxes or any installment of taxes.

13. Nothing in this bylaw shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and bylaws governing the collection of taxes.
14. In the event any conflict between the provisions of this bylaw and any other bylaw, the provisions of this bylaw shall prevail.
15. This bylaw shall come into force and take effect on the day of the final passing thereof.

READ A FIRST AND SECOND TIME this 20th day of January 2025

READ A THIRD TIME AND FINALLY PASSED in Open Council this 20th day of January 2025.

Colin Grantham, Mayor

Brianna Hammer-Keidel, Clerk