

**The Corporation of the Municipality of West Grey
Bylaw No. 2025-005**

A bylaw to provide interim tax levies for the year 2025 for the Municipality of West Grey.

WHEREAS section 317 (1) of the *Municipal Act, S.O. 2001, c.M.25*, as amended (“the Act”), provides that the council of a local municipality, before the adoption of estimates for the year under section 312, may pass a bylaw levying amounts on the assessment of property in the local municipality rateable for local municipality purposes; and

WHEREAS section 317 (3) of the Act provides that the total amount raised shall not exceed 50 percent of the total amount raised for all purposes levied on the property for the previous year; and

WHEREAS section 317 (3) of the Act provides that 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; and

WHEREAS the Council of the Corporation of the Municipality of West Grey deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

NOW THEREFORE the Council of the Corporation of the Municipality of West Grey hereby enacts as follows:

In this bylaw the following words shall be defined as:

“Collector” shall mean Tax Collector of the Municipality of West Grey;
“Minister” shall mean the Minister of Finance;
“MPAC” shall mean the Municipal Property Assessment Corporation;

1. The amounts levied shall be as follows:
 - a. For the Residential, Pipeline, Farmland and Managed Forest property classes there shall be imposed and collected an interim levy of:
 - i. the percentage prescribed by the Minister under section 317(3) of the Act; or,
 - ii. 50 percent, if no percentage is prescribed, of the total taxes for municipal and school purposes levied in the year 2024.
 - b. For the Multi-Residential, Commercial and Industrial property classes there shall be imposed and collected an interim levy of:
 - i. the percentage prescribed by the Minister under section 317(3) of the Act; or,
 - ii. 50 percent if no percentage is prescribed, of the total taxes for municipal and school purposes levied in the year 2024.
2. For the purposes of calculating the total amount of taxes for the year 2024 under paragraph 2, 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 2024 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. 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 (1.25 percent) 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 tax levy imposed by this bylaw shall be paid in two installments due on the following dates:
 - a. One-half (1/2) thereof on the 18th day of February of 2025; and
 - b. One-half (1/2) thereof on the 20th day of May of 2025.
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 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 Act.
9. The subsequent levy for the year 2025 to be made under the Act shall be reduced by the amount to be raised by the levy imposed by this bylaw.
10. The provisions of section 317 of the Act apply to this bylaw with necessary modifications.
11. 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 7 of this bylaw in respect of non-payment or late payment of any taxes or any installment of taxes.
12. 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.
13. In the event of any conflict between the provisions of this bylaw and any other bylaw, the provisions of this bylaw shall prevail.
14. That this bylaw shall come into force and take effect upon being passed by council.

Read a first, second and third time and finally passed this 14th day of January, 2025.

Mayor Kevin Eccles

Jamie M. Eckenswiller, Clerk