

THE CORPORATION OF THE TOWNSHIP OF SOUTHGATE

BY-LAW NUMBER 2024-146

being a by-law to provide for interim tax levies for the 2025 fiscal year

Whereas, the Municipal Act, 2001, Chapter 25, as amended, (the "Act"), Section 5 (3), states that a municipal power, including a municipality's capacity, rights, powers and privileges under section 9, shall be exercised by by-law unless the municipality is specifically authorized to do otherwise; and

Whereas, Section 8 (1) of the Act provides that a municipality has the broad authority to govern its affairs as it considers appropriate and enables the municipality to respond to municipal issues; and

Whereas, Section 9 of the Act provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

Whereas, Section 317 (1) of the Act provides that a local municipality, before the adoption of estimates for the year under Section 290, may pass a by-law levying amounts on the assessment of property in the local municipality ratable for local municipality purposes; and

Whereas, the Council of the Corporation of the Township of Southgate deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

Now therefore be it resolved that the Council of the Corporation of the Township of Southgate enacts as follows:

In this by-law the following words shall be defined as:

"Collector" shall mean The Corporation of the Township of Southgate;

"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:

(a) the percentage prescribed by the Minister under Section 317 (10) of the Municipal Act, 2001; or,

(b) 50%, as per Section 317 (3) if no percentage is prescribed, of the total taxes for municipal and school purposes levied in the year 2024.

1.2 For the Multi-Residential, Commercial and Industrial property classes there shall be imposed and collected an interim levy of:

(c) the percentage prescribed by the Minister under Section 317 (10) of the Municipal Act, 2001; or

(d) 50%, as per Section 317 (3) 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 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 2025, 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. All taxes levied under this by-law shall be payable to the Collector in accordance with the provisions of this by-law.
4. 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 (1¼%) 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.
5. The interim tax levy imposed by this by-law shall be paid in two installments due on the following dates:
 - One-half (1/2) thereof on the 28th day of March, 2025;
 - One-half (1/2) thereof on the 27th day of June, 2025;
6. The Collector may mail or cause to be mailed to the address of the residence or place of business of each person, taxes under this by-law, a notice specifying the amount of taxes payable.
7. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector's roll under Section 340 of the Act.
8. 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 by-law.
9. The provisions of Section 317 of the Act, apply to this by-law with necessary modifications.
10. 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 paragraph 4 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
11. Nothing in this by-law 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 by-laws governing the collection of taxes.
12. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
13. This by-law shall come into force and take effect on the day of the final passing thereof.

**Read a first, second and third time finally passed and finally passed
this 4th day of December, 2024.**

Brian Milne – Mayor

Lindsey Green – Clerk