

The Corporation of the Township of Leeds and the Thousand Islands
By-Law Number 2025-001

A By-Law to provide for the interim tax levy on all property classes and to provide for the payment of taxes.

Whereas Section 317(1) of the *Municipal Act*, 2001, S.O. 2001, c. 25 authorizes a local municipality, before the adoption of the estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipal purposes; and

Whereas Section 317(3.1) of the *Municipal Act*, 2001, S.O. 2001, c. 25, provides that the amount levied on a property shall not exceed the prescribed percentage or 50% if no percentage is prescribed, of the total amount of taxes for municipal, county, and school purposes levied on the property for the previous year; and

Therefore, be it resolved that the Council of the Corporation of the Township of Leeds and the Thousand Islands hereby enacts as follows:

1. Interim tax levies are hereby imposed on the whole of the assessment for the real property according to the most recently revised assessment roll and shall be in the amount equal to fifty percent (50%) of the 2024 taxes levied on the property.
2. The said interim tax levy shall become due and payable in one installment due and payable on the 21st day of March 2025.
3. All taxes are payable at the Corporation of the Township of Leeds and the Thousand Islands office, or through most financial institutions.
4. The Treasurer of the Corporation of the Township of Leeds and the Thousand Islands shall add to the amount of all taxes due and unpaid, penalty/interest at the rate of 1.25 percent per month, applied at the beginning of each month the taxes remain unpaid. This represents 15 per cent per annum.
5. The Treasurer is authorized and directed to cause to be mailed or delivered, the notice of taxes due under this By-law to the address of the residence or place of business of the person to whom such notice is required to be given according to the last assessment roll for the Municipality as amended by the Municipal Property Assessment Corporation (MPAC) no later than 21 days prior to the date that the payment is due.
6. A failure to receive the aforesaid notice in advance of the date for payment of the interim levy or any installment, does not affect the timing of default or the date from which penalty/interest shall be imposed.

Given First and Second Readings: Monday, January 13, 2025

Given Third Reading and Passed: Monday, January 13, 2025

Corinna Smith-Gatcke, Mayor

Michelle Hannah, Clerk