

The Corporation of the Town of Tecumseh

By-Law Number 2022 - 100

Being a by-law to provide for an Interim Tax Rate for the Year 2023.

Whereas Section 342(1)(a) of The Municipal Act 2001, S.O. 2001 c.25 provides that a local municipality may pass a by-law providing for the payment of taxes in one amount or by installments and the date or dates in the year for which taxes are imposed on which the taxes or installments are due;

And Whereas Section 342(1)(b) of The Municipal Act 2001, S.O. 2001 c.25 provides that a local municipality may pass a by-law providing for alternative installments and due dates in the year for which the taxes are imposed other than those established under Section 342(1)(a) to allow taxpayers to spread the payment of taxes more evenly over the year;

And Whereas Section 342(3) of The Municipal Act 2001, S.O. 2001 c.25 provides that a taxpayer shall pay taxes in accordance with the installments and due dates established, unless the municipality has established alternative installments and due dates, and the Treasurer receives and approves the taxpayer's request to use the alternative installments and due dates;

And Whereas Section 342(4) of The Municipal Act 2001, S.O. 2001 c.25 provides that where the Treasurer has approved a request for payment of taxes in alternative installments established by a municipality, the taxes of the taxpayer are payable in accordance with the alternative installments and due dates;

Now Therefore the Council of The Corporation of The Town of Tecumseh enacts as follows:

1. **That** an interim tax rate will be made for the Year 2023.
2. **That** an interim rate of 50% of the previous year's billed amount is hereby imposed and levied on all classes, less write-offs and supplementary adjustments.
3. **That** the interim tax rate on real property assessments will be due in two (2) installments; the first installment due February 24, 2023, and the second installment due April 26, 2023.
4. **That** taxpayers may apply to the Treasurer for payment of taxes in 10 equal installments on the 15th day in each of the months of February through to and including November, and that each of the said installments to be withdrawn directly from the ratepayer's bank account and deposited directly into the Town's bank account.

5. **That** this by-law shall come into force and take effect upon and after the final reading thereof.
6. **That** all by-laws not consistent with this by-law be and are hereby repealed.
7. **That** the Treasurer shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which taxes are payable [Section 343 (6)].
8. **That** this by-law shall come into force and take effect upon the third and final reading thereof.

Read a first, second, third time and finally passed this 13th day of December, 2022.

Gary McNamara, Mayor

Jennifer Alexander, Clerk