

The Corporation of the Town of Tecumseh

By-Law Number 2024 - 015

Being a by-law to provide for the adoption of tax rates, area rates and additional charges for Municipal, County and Education purposes for the year 2024.

Whereas Section 290(1)(a)(b)(c) of The Municipal Act, Chapter M.25, R.S.O. 2001 a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality;

Whereas by By-law 2024-003 the Council of The Corporation of the Town of Tecumseh did approve the sum of \$29,390,563 to be raised for general municipal purposes for taxation year 2024;

Whereas the Council of the County of Essex has, by By-law 57-2009, adopted optional property classes for the year 2024;

Whereas the Council of the County of Essex has, by By-law 2024-07, established tax ratios for the year 2024;

Whereas the Council of the County of Essex has, by By-law 2024-07, adopted the County of Essex levy and established tax rates for County purposes for the year 2024;

Whereas the Council of The Corporation of the Town of Tecumseh is required to levy and collect the tax rates prescribed for school purposes on the residential and business property within The Corporation of the Town of Tecumseh;

Whereas the assessment roll prepared in 2023 and upon which the taxes for 2024 are to be levied was certified by the Assessment Commissioner;

Whereas the assessment on which the general municipal tax rate is to be calculated in each property class and sub-class is as detailed in Schedule "A" attached hereto;

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

1. **That** the tax rates as listed in Schedule "B" attached hereto, be applied to the corresponding taxable assessments listed in Schedule "A" in the Town of Tecumseh to raise the sums of \$29,390,563 for general Town purposes, \$18,654,005 for the County of Essex, and \$9,162,697 for education purposes.
2. **That** the actual amount due for payments-in-lieu of taxes shall be based on the assessments listed in Schedule "A" and tax rates as listed in Schedule "B" for the year 2024.

3. **That** the amounts to be collected for tile drains, municipal drains, water mains, sewers and miscellaneous charges shall be as listed on Schedule "C" attached hereto.
4. **That** the Treasurer is hereby authorized to mail or cause to be mailed, the notice of taxes due to the address of the residence or place of business of the person to whom notice is required to be given.
5. **That** pursuant to the provisions of Section 346 (1), subject to Subsection (2) of The Municipal Act, R.S.O.2001 c 25, the 2023 taxes shall be paid to the Treasurer at 917 Lesperance Road, Tecumseh, Ontario, in person or electronically at banks or credit unions offering such services, and upon request of the person paying the taxes, the Treasurer shall issue a receipt of the amount paid.
6. **That** pursuant to the provisions of Section 347 (1) allocation of payment, subject to Subsection (2) and (3) of The Municipal Act, R.S.O. 2001 c 25, where any payment is received on account of taxes, payment shall first be applied against late payment charges owing in respect of those taxes and then applied against the taxes owing.
7. **That** the final taxes on property in the residential, farmlands, managed forests and pipeline classes shall become due and payable in two equal installments:

Installment 1	June 26, 2024
Installment 2	September 26, 2024

That the final taxes on property in the commercial, shopping centre, office building, industrial, utilities and large industrial classes shall become due and payable in two equal installments:

Installment 1	September 26, 2024
Installment 2	November 27, 2024

In the event the above dates cannot be adhered to, the Treasurer may amend the above dates as long as they comply with the provisions of The Municipal Act.
8. **That** the Treasurer is hereby authorized to administer a pre-authorized payment plan for the Town of Tecumseh.
9. **That** penalties, be added as per the provisions of By-law No. 2024-002.
10. **That** interest, be added as per the provisions of By-law No. 2024-002.
11. **That** the failure to receive a tax notice does not exempt the property owner from penalty and interest charges.
12. **That** this by-law shall come into force and effect upon the date of the final reading thereof.

Read a first, second, third time and finally passed this 27th day of February, 2024.

Gary McNamara, Mayor

Robert Auger, Clerk