



THE CORPORATION OF THE TOWN OF ESPANOLA

BY-LAW NUMBER 3218/24

Being a By-Law to provide for an Interim Tax Levy and
the Payment of Interim Taxes for the Year 2025

WHEREAS Section 317 of the Municipal Act provides that the Council of a local municipality may pass a by-law to impose an interim levy on the assessment roll for taxation in the current year for property in the municipality rate able for local municipality purposes;

AND WHEREAS Section 317 of the Municipal Act provides a set of rules for determining the interim tax payable, which are also subject to the municipality's discretion under Section 317 of the Municipal Act to decrease or increase the interim tax payable where it is felt that the interim amount would otherwise be too high or too low in relation to the total taxes that are anticipated to be levied on the property in the year;

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

NOW THEREFORE the Municipal Council of The Corporation of the Town of Espanola enacts as follows:

1. Interim tax levies are hereby imposed on the whole of the assessment for real property for all property classes according to the assessment roll for taxation in the current year and shall be in the amount equal to FIFTY per cent (50%) of the final 2024 taxes on the property.
2. The dates for payment of taxes on real property under this bylaw shall be as follows and in two equal, or approximately equal installments:
February 26th, 2025
April 23rd, 2025
3. In default of payment of the First Installment of taxes or any part thereof by the day named therein for the payment thereof, the remaining installment or installments shall forthwith become payable.
4. A percentage charge of Fifteen Percent (15%) annually, 1.25% monthly, shall be imposed as a penalty for non-payment of and shall be added to every tax installment or part thereof remaining unpaid on the first day following the first day for payment of each such installment and thereafter an additional charge of Fifteen Percent (15%) annually, 1.25% monthly, shall be imposed and shall be added to every such tax installment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December of this year as per the charge set out in the bylaw establishing a penalty charge for non-payment of current taxes.
5. It shall be the duty of the Tax Collector, immediately after the several dates named in Section 2, to collect at once by distress or otherwise, under the provisions of the statutes in that behalf all such tax installments or parts thereof as shall not have been paid on or before the respective dates provided aforesaid together with the said percentage charges as they are incurred.
6. The Tax Collector not later than 21 days prior to the date that the first installment is due, shall mail or cause to be mailed to the address of the residence or place of

business of each person taxed, a notice setting out the tax payments required to be made pursuant to this bylaw, the respective dates by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this bylaw for late payments.

- 7.** Taxes shall be payable to the Corporation of the Town of Espanola. All taxes are payable at the office of the Tax Collector.
- 8.** The Collector and Treasurer be and are hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectible under Section 5 in respect to non-payment of taxes or of any installment thereof.
- 9.** When tenants of lands owned by the Crown or in which the Crown has an interest is liable for payment of taxes and where any such tenant has been employed either within or outside the municipality by the same employer for not less than thirty days, such employer shall pay over to the Collector or Treasurer on demand out of wages, salary or other remuneration due to such employee the amount then payable for taxes under this bylaw and such payment shall relieve the employer for any liability to the employee for the amount so paid.

READ A FIRST, SECOND AND THIRD TIME AND PASSED IN OPEN COUNCIL, this 9th DAY of DECEMBER 2024.

Douglas Gervais, Mayor

Joseph Burke, Clerk