



**THE CORPORATION OF THE TOWNSHIP OF CHAPPLE
BYLAW NO 1809**

BEING a by-law of The Corporation of the Township of Chapple to provide for an Interim Tax Levy and the payment of Interim Taxes for the year 2023.

WHEREAS Section 317 (1) of the *Municipal Act, 2001* 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 ratable for local municipality purposes;

AND WHEREAS Section 345 (1) of the *Municipal Act, 2001* provides for the imposition of late payment charges for the non-payment of taxes or any instalment by the due date.

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

NOW THEREFORE the Council of The Corporation of the Township of Chapple 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 percent (50%) of the final 2022 taxes on the property.
2. When calculating the total amount of taxes for the year 2023 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2022, 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. The said interim tax levy shall become due and payable in **one** instalment(s) due and payable on the 31st day of March 2023, and non-payment of the amount on the dates stated in accordance with this section shall constitute default.
4. The Treasurer of The Corporation of the Township of Chapple shall add to the amount of all taxes due and unpaid, interest at the rate of 1.25 percent (1.25%) per month or fraction thereof, being 15 percent (15%) per annum, and all by-laws and parts of by-laws inconsistent with this paragraph are hereby superseded.

5. Interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.
6. The Treasurer shall cause to be mailed to the residence or place of business of such person indicated on the last revised assessments roll, a notice specifying the amount of taxes payable.
7. A failure to receive the aforesaid notice in advance of the date for payment of the interim levy or any instalment does not affect the timing of default or the date from which interest shall be imposed.
8. The Treasurer of The Corporation of the Township of Chapple may accept part payment on account of any taxes due, but such acceptance shall not affect interest under Section 5 of this By-Law.
9. This by-law shall be deemed to come into force and effect on January 1, 2023 and shall apply to properties on the assessment roll for taxation in the current year as listed on that date or which were added to the roll after that date, including properties added after the date this by-law is passed.

This by-law shall come into full force and effect upon the passing thereof.

READ A FIRST, SECOND AND THIRD TIME
AND FINALLY PASSED THIS 17th DAY OF
JANUARY 2023

JAMES GIBSON, REEVE

TARA ALLAIRE, CAO/CLERK TREASURER