

# THE CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE

## BY-LAW NO. 06-25

### *A By-Law to Levy Interim Taxes for the Year 2025*

**WHEREAS** the *Municipal Act 2001*, as amended, provides that the total interim amount levied on a property shall not exceed the prescribed percentage, or 50 percent of the total amount of taxes for municipal and school purposes levied on the property for the previous year; and that for the purposes of calculating the total amount of taxes for the previous year, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year;

**AND WHEREAS** property classes and tax ratios have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, c. A.31, as amended, and as established by regulation;

**AND WHEREAS** the Council of the Corporation of the Municipality of North Grenville authorizes an interim levy;

**NOW THEREFORE** the Council of the Corporation of the Municipality of North Grenville enacts as follows:

1. A separate tax rate equal to fifty percent of the 2024 tax rate is hereby imposed upon the assessment in each property tax class for the purposes of collecting the 2025 interim levy.
2. The date for payment of taxes under this by-law for Residential, Commercial, Industrial, Multi-Residential Farmlands, Managed Forest and Pipeline Classes shall be as follows:

Interim Instalment due March 31, 2025.

3. A percentage charge of 1.25% per month shall be imposed as interest/penalty for non-payment of taxes and shall be added to every tax instalment or part thereof remaining unpaid on the first day of each calendar month. Where arrears of taxes exist, any payment toward taxes received shall first be applied against the interest/penalty and then to the arrears until fully paid.

4. The Tax Coordinator and Treasurer, not later than 21 days prior to the date that the taxes are due, shall deliver to the listed address of the property owner, a tax bill setting out the tax payment required to be made pursuant to this by-law, the respective date by which they are to be paid to avoid penalty, and the rate of penalty to be imposed by this by-law for late payments. A failure to receive the tax bill in advance of the due date for payment of the interim levy instalment does not affect the default in which penalty shall be imposed.
5. Taxes shall be payable to the Municipality of North Grenville and may be paid in person at the Municipal Office (located at 285 County Road 44), by mail, at most Chartered Banks and Financial Institutions, by internet or telephone, or by making the appropriate arrangements with the Municipality through pre-authorized payments.
6. The Treasurer is hereby authorized to place any outstanding amounts owed to the Municipality as a charge on the appropriate tax account to be collected in a like manner as taxes.
7. The Clerk of the Municipality of North Grenville is hereby authorized to make any minor modifications or corrections of an administrative, numerical, grammatical, semantically or descriptive nature or kind to the by-law and schedule(s) as may be deemed necessary after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.
8. This by-law shall come into force and effect on the date of passing.

PASSED AND ENACTED

THIS 28<sup>th</sup> DAY OF JANUARY 2025.

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NANCY PECKFORD  
Mayor

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CHLOE PRESTON  
Clerk