

THE CORPORATION OF THE TOWNSHIP OF EMO

BY-LAW NO. 2025-27

Being a by-law to provide for an interim tax levy in the year 2026 and to provide for penalty and interest to be charged on the unpaid balance for late payment of said interim taxes, all as provided for in the *Municipal Act, 2001*, (the "Act"), S.O. 2001, Chapter 25, Sections 307, 317, and 345.

WHEREAS, Section 317 (1) of the Act, as amended, provides that the Council of a local municipality, before the adoption of the estimates for the year, may pass a by-law to levy amounts on the assessment of property in the local municipality ratable for local municipal purposes;

AND WHEREAS in Section 317 (3), paragraph 1, the amount levied shall not exceed the prescribed percentage, or 50 per cent of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

AND WHEREAS in Section 317 (9), provides an exception that Council has the authority to adjust the interim taxes levied on particular properties if they are of the opinion that the interim tax levy on those particular properties is too high or too low in comparison to the estimate of the current year total taxes on those properties;

NOW THEREFORE Council for the Corporation of the Township of Emo HEREBY ENACTS as follows:

1. That before the adoption of the estimates for 2026, there shall be levied by taxation in the Township of Emo an adjusted annualized property tax as provided for in the *Municipal Act, 2001*, Section 317.
2. That the Interim taxes levied under this By-Law shall be payable in two (2) instalments, the first being fifty (50%) of the total taxes levied and the second being the remaining balance of said taxes with due dates for payments as follows:


First Instalment: March 31, 2026

Second Instalment: May 29, 2026

3. That pursuant to Section 345 there shall be imposed on the first day of default a penalty of one and one-quarter ($1 \frac{1}{4}$) per cent on each instalment of taxes payable as herein provided or part thereof remaining unpaid after the same shall become due and payable.
4. That pursuant to Section 345 there shall be imposed interest of one and one-quarter ($1 \frac{1}{4}$) per cent on each instalment of taxes payable as herein provided or part thereof remaining unpaid after the first day of default on the first day of default on the first day of each calendar month in which default continues.
5. That the Treasurer, not later than twenty-one (21) days prior to the date that the first instalment is due shall mail or cause to be mailed to the address of the residence or place of business of each person taxes, a tax notice setting out the amount of each instalment, the date by which it is to be paid and the penalty charge imposed for the late payment.

6. That all taxes shall be paid to: The Corporation of The Township of Emo
 P.O. Box 520
 Emo, ON POW 1E0
7. That the Treasurer of the Corporation of the Township of Emo is hereby empowered to accept part payment from time to time on account of any taxes due.
8. That the Treasurer may mail or cause the same to be mailed to the residence or place of business such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of tax payable.

Read a First, Second, and a Third Time and
FINALLY PASSED in open Council on this 10th day of December, 2025.



Harold McQuaker, Mayor



Crystal Gray, CAO/Clerk-Treasurer

