

**THE CORPORATION OF THE MUNICIPALITY OF KINCARDINE**



**BY-LAW**

**NO. 2025 - 001**

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**Being a By-law to Provide for a Levy of Taxes Before the Estimates are Adopted in the Year 2025 and to Provide for Penalty and Interest**

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**Whereas** Section 317 of the Municipal Act, 2001, S.O. 2001 c. 25 as amended provides that the Council of a local municipality, before the adoption of the estimates for the year under Section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes, in an amount not to exceed 50 percent of the total amount of taxes for municipal and school purposes levied on the property for the previous year; and

**Whereas** pursuant to the said Municipal Act, Section 345 (1) through (5) provides for the imposing of a penalty and interest respectively on taxes due but not yet paid; now therefore be it

**Resolved** that the Council of The Corporation of the Municipality of Kincardine **Enacts** as follows:

1. That an interim levy which will produce an amount not exceeding 50% of the total annualized amount of taxes for municipal and school purposes for the previous year be levied on each property for the year 2025.
2. That the dates for payment of taxes under this by-law shall be as follows:

Due date of 1 <sup>st</sup> instalment	March 3, 2025
Due date of 2 <sup>nd</sup> instalment	June 2, 2025
3. That a percentage charge of 1.25 per cent (1.25%) shall be imposed as a penalty for non-payment of taxes of any class or instalment thereof on the first day of default and on the first day of each calendar month thereafter in which default continues up to and including December 31<sup>st</sup> of each year.
4. On all other taxes in default on January 1<sup>st</sup>, 2025, interest shall be added at the rate of 1.25 per cent (1.25%) per month or fraction thereof.
5. Penalties and interest added on all taxes, including the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such interim levy.
6. That the Treasurer, not later than 21 days prior to the date that the first instalment is due, shall give to the person taxed, a printed notice specifying the amount of the taxes payable by delivering the notice or causing it to be delivered to or for that person at the person's residence or place of business or upon the premises in respect of which the taxes are payable.

Page 2  
2025 Interim Taxation By-law  
By-law No. 2025 - 001

7. That the notice shall include the due date for each instalment and the particulars of the penalties imposed for late payment.
8. That the Treasurer be and is hereby authorized to accept part payment from time to time on account of any taxes due unless a Tax Arrears Certificate under Section 373 has been registered against the title to that land and provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable, under Section 345 of the Municipal Act, in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
9. The Treasurer is authorized to give receipt for such part payment paid under paragraph 8.
10. That taxes shall be payable to The Corporation of the Municipality of Kincardine and can be paid to the Treasurer at the Municipal offices, by pre-authorized payment, at any financial institution in Canada which accepts such payments or in any other manner or location approved by Council.
11. That this By-law shall come into full force upon its final passage.
12. That this By-law may be cited as the "2025 Interim Taxation By-law".

**Read a First, Second and Third Time and Finally passed** this 8<sup>th</sup> day of January, 2025.

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Mayor

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Clerk