



Draft Town of Whitby By-law # XXXX-24

2025 Interim Property Tax By-law

Being a By-law to provide for an interim tax levy for the year 2025

Whereas Subsection 317(1) of the Municipal Act, 2001, chapter 25, as amended, provides that a local municipality, before the adoption of the estimates for the year, may pass a by-law levying amounts on the assessment of property in the local municipality ratable for the local municipal purposes.

And whereas, the Council of The Corporation of the Town of Whitby considers it necessary to pass such a by-law;

Now therefore, the Council of The Corporation of the Town of Whitby hereby enacts as follows:

1. Definitions

- 1.1. **Town** means The Corporation of the Town of Whitby
- 1.2. **Treasurer** means the Treasurer of The Corporation of the Town of Whitby

2. General

- 2.1. Before the adoption of the estimates for the year 2025 under Section 290 of the Municipal Act, 2001, the Treasurer shall levy on the assessment of the property in the Town ratable for local municipal purposes an amount equal to fifty per cent of the total amount of annualized taxes for the municipal and school purposes levied on the property for the year 2024.
- 2.2. The Treasurer shall mail a notice specifying the amount of the interim taxes payable to the address of the residence or place of business of every person taxed under this by-law unless the ratepayer directs, in writing, that the Treasurer mail the notice to another address, in which case the Treasurer shall mail the notice to the address specified by the ratepayer. If the ratepayer has chosen to pay by pre-authorized payment or if the ratepayer's taxes are paid by their mortgage holder an interim tax notice will not be mailed.
- 2.3. The interim tax levy imposed by this by-law for all property classes shall be paid in two instalments as follows:
 - 1) one-half thereof on the twenty-fourth day of February, 2025;
 - 2) one-half thereof on the twenty-fifth day of April, 2025.

2.4. There shall be imposed on all taxes a penalty/interest for non-payment or late payment of taxes in default of the instalment dates set out in this by-law and the penalty shall be one and one quarter per cent of the amount in default on the first day of default and on the first day of each calendar month during which the default continues.

3. Effective Date

3.1. This by-law shall come into force and take effect on the date of the final passing of the bylaw.

Elizabeth Roy, Mayor

Christopher Harris, Town Clerk