

**CORPORATION OF THE TOWNSHIP OF PELEE**

**BY-LAW NO: 2023 – 02**

**“2023 INTERIM TAX LEVY”  
(January 10, 2023)**

A by-law to provide for an interim tax levy, the payment of taxes, and for penalty and interest of 1.25 percent.

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**WHEREAS** Section 317(1) of *The Municipal Act 2001*, as amended provides that the Council of a local municipality may, before the adoption of the estimates for the year under section 290, may pass a by-law to levy amounts on the assessment of property in the local municipality rateable for local municipality purposes, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50% if no percentage is otherwise prescribed) of the total 2021 taxes for municipal and school purposes levied on the property; and

**NOW THEREFORE** the Council of the Corporation of the Township of Pelee 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 per cent (50%) of the final 2022 taxes on the property.
2. When calculating the total amount of taxes for the year 2022 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 two instalments as follows: February 28<sup>th</sup>, 2023 and May 31<sup>st</sup>, 2023.
4. Penalties and interest shall continue to be calculated at the rate of one and one-quarter percent as provided for in By-law 2022-31.

This By-law was read a first, second, and third time in open council and passed this 10th day of January 2023.

Original Signed By:

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**MAYOR, Catherine Miller**

Original Signed By:

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**INTERIM CLERK, Kristine Horst**