

**THE CORPORATION
OF THE
TOWN OF NIAGARA-ON-THE-LAKE**

BY-LAW NO. 2024-078

**A BY-LAW TO PROVIDE FOR AN INTERIM LEVY OF REALTY
TAXES FOR THE CORPORATION OF THE TOWN OF NIAGARA-ON-
THE-LAKE FOR THE YEAR 2025**

WHEREAS Section 317 (1) of The Municipal Act, 2001, S.O., 2001, c. 25, provides “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”;

AND WHEREAS Section 317 (3) of The Municipal Act, 2001, S.O., 2001, c. 25, states “The amounts to be levied are subject to the following rules:

1. The amount levied on a property shall not exceed the prescribed percentage, or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class.
3. For the purposes of calculating the total amount of taxes for the previous year under paragraph 1, 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 Section 317 (9) of The Municipal Act, 2001, S.O., 2001, c. 25, states “If the council of a municipality is of the opinion that the taxes levied under subsection (1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the council may adjust the taxes on the property under subsection (1) to the extent it considers appropriate”;

AND WHEREAS for the purposes of paragraph (1) of the by-law the total amount raised for all purposes for the previous year shall be adjusted in accordance with the following:

1. the amount shall be decreased by the costs, for the previous year, of deferrals, cancellations, or other relief under a by-law under Subsection 319 (1) or 362 (1),
2. the amount shall be increased by any taxes deferred under a by-law under subsection 319 (1) that were due in a previous year;

AND WHEREAS Section 317 sub-sections (2), (4), (5), (6), (7), (8), (10) and (11), apply, with necessary modifications, with respect to the by-law under paragraph (1).

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF NIAGARA-ON-THE-LAKE enacts as follows:

1. An interim tax levy at the following rates are hereby imposed and levied on the whole of the assessment for real property in the following classes:

PROPERTY CLASS	TAX RATE
Residential	.00563184
Multi-Residential	.01035267
New Multi-Residential	.00563184
Commercial	.01284348
Industrial	.01719978
Large Industrial	.01719978
Landfill	.01870977
Pipeline	.01268384
Farmland	.00140796
Managed Forests	.00140796

2. That all monies levied and collected under the Authority of this by-law shall be paid into the hands of the Treasurer and applied as directed by the Statues in that behalf or as the said Council has by by-law directed or shall from time to time hereafter direct; and,
3. That the said sums under this authority shall be interim levies, and shall be deducted from the amount of the levy to be subsequently made when the estimates for the Town of Niagara-on-the-Lake have been adopted by its Council; and,
4. That all sums payable to the Town of Niagara-on-the-Lake pursuant to the provisions of this by-law shall be paid into the hands of the Treasurer for the Town of Niagara-on-the-Lake in two (2) installments:
- The first installment is due on or before February 28, 2025; and
 - The second installment is due on or before May 21, 2025
5. The Treasurer may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable; and,
6. Upon default being made in payment of any interim taxes according to the manner and at time hereinbefore provided thereof, in respect of which default has occurred, a penalty of 1 ¼% per month on the first day of default and on the first day on each calendar month thereafter, shall

be levied and collected as if they had been imposed originally and had formed part of such interim taxes, and any subsequent installments shall forthwith become payable; and,

7. That the Council of the Town of Niagara-on-the-Lake authorizes the Treasurer to accept part payment from time to time on account of any taxes due which are levied in accordance with this by-law and to give a receipt for such part payment.

WHEREAS this by-law shall come into effect immediately upon the passing thereof.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 10TH DAY OF DECEMBER 2024.

LORD MAYOR GARY ZALEPA

TOWN CLERK GRANT BIVOL