



Staff Report

Finance – Revenue

Report To: COW- Admin, Corp and Finance, SI, Comm. Services
Meeting Date: January 13, 2025
Report Number: CFS.25.002
Title: Interim Levy By-law Update
Prepared by: Amy Moore, Manager of Revenue

A. Recommendations

THAT Council receive Staff Report CFS.25.002, entitled “Interim Levy By-law Update”;

AND THAT Council approve the By-law to levy amounts on the assessment of property in the local municipality rateable for local municipality purposes as per the Municipal Act, 2001, S.O. 2001, c. 25, s. 317.

B. Overview

To obtain Council’s approval for a By-law to levy, on all rateable properties, an interim tax levy based on 50% of the total amount of taxes levied on the property in 2024.

C. Background

The Municipal Act, Section 317, allows a municipality to levy, on all rateable properties, an interim tax levy. The amount levied on a property shall not exceed 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year.

To enable the Town to bill and collect the 2025 interim tax levy, Council approval of the 2025 Interim Levy By-law is required.

D. Analysis

In February 2025, staff will commence the billing process for 2025 interim taxes. To be consistent with prior years, the instalment due dates for the interim levy for property taxes should be set as March 21, 2025, and May 21, 2025.

The Town offers two separate preauthorized payment (PAP) withdrawal programs:

1. Monthly Plan – The withdrawals are spread out over a ten-month period on the first business day commencing January 1 to October 1; and
2. Due Date Plan – The withdrawals occur on each of the four regularly scheduled instalment due dates (March, May, August, October).

The attached By-law also sets the 2025 penalty and interest rate of 1.25% per month which is the maximum rate permitted under the Municipal Act, 2001, S.O. 2001, c. 25 s. 345.

E. Strategic Priorities

1. Communication and Engagement

We will enhance communications and engagement between Town Staff, Town residents and stakeholders

2. Organizational Excellence

We will continually seek out ways to improve the internal organization of Town Staff and the management of Town assets.

3. Community

We will protect and enhance the community feel and the character of the Town, while ensuring the responsible use of resources and restoration of nature.

4. Quality of Life

We will foster a high quality of life for full-time and part-time residents of all ages and stages, while welcoming visitors.

F. Environmental Impacts

None.

G. Financial Impacts

The interim levy is required to provide the necessary cash flow to meet the obligations of the Town including interim payments to the County of Grey and the School Boards until the annual tax rate can be set and final notices prepared in July 2025. The interim levy for 2024 raised \$25,023,703 of which \$10,151,941 was the Town's share. The 2024 interim levy included local improvement amounts of \$154,524 and BIA levy of \$52,963.

H. In Consultation With

Monica Quinlan, Director of Corporate & Financial Services / Treasurer

I. Public Engagement

The topic of this Staff Report has not been the subject of a Public Meeting and/or a Public Information Centre as neither a Public Meeting nor a Public Information Centre are required. However, any comments regarding this report should be submitted to Amy Moore, Manager of Revenue, tax@thebluemountains.ca.

J. Attached

1. 2025 Interim Levy By-law

Respectfully submitted,

Amy Moore
Manager of Revenue

For more information, please contact:
Amy Moore, Manager of Revenue
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Report Approval Details

Document Title:	CFS.25.002 Interim By-law Levy Update.docx
Attachments:	- By-law-2025-XX-Interim-Levy-By-law.pdf
Final Approval Date:	Dec 23, 2024

This report and all of its attachments were approved and signed as outlined below:

No Signature - Task assigned to Amy Moore was completed by workflow administrator Amy Moore

Amy Moore - Dec 23, 2024 - 12:27 PM

Monica Quinlan - Dec 23, 2024 - 12:52 PM

The Corporation of The Town of The Blue Mountains

By-law Number 2025 – XX

Being a By-law to levy amounts on the assessment of property rateable for local municipality purposes, and to further provide for percentage charge and interest charge in default of payment thereof

Whereas Section 317 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the Act) authorizes a local municipality, before the adoption of the estimates for the year under Section 290, to pass a By-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

And Whereas 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;

And Whereas the percentage established in the previous recital may be different for different property classes but shall be the same for all properties in a property class;

And Whereas for the purposes of calculating the total amount of taxes for the previous year, 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 342 of the Act authorizes a municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

And Whereas Section 342 of the Act authorizes a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under the previous recital to allow taxpayers to spread the payment of taxes more evenly over the year;

And Whereas Section 345 of the Act authorizes a local municipality to impose late payment charges for the non-payment of taxes or any instalment by the due date;

Now Therefore the Council of The Corporation of the Town of The Blue Mountains hereby enacts as follows:

- 1) That there shall be levied an amount on the assessment of all properties rateable for local municipality purposes an interim levy based on 50% of the total amount of taxes for municipal and school purposes levied on the property for 2024, as adjusted.
- 2) That the taxes imposed by this By-law shall be paid in two instalments upon the following dates:
 - One-half thereof on the 21 day of March 2025; and
 - One-half thereof on the 21 day of May 2025.
- 3) That an amount levied under this By-law on a property in a year shall be deducted from any subsequent amounts levied on the property for the year that are payable to the local municipality.
- 4) That alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 2 are:
 - One tenth of the total amount of taxes for municipal and school purposes levied on the property for the previous year due on the first business day of each of the months January through July inclusive; and

- The total amount of taxes finally levied for the current year less the total of all instalments paid from January to July, due in three equal instalments on the first business day of August to October.
- 5) That the Treasurer shall send a tax bill to every assessed property owner, at least 21 days before any taxes shown on the tax bill are due. The tax bill will be sent to the assessed property owner's residence or place of business or to the premises in respect of which the taxes are payable, unless the taxpayer directs the treasurer in writing to send the bill to another address, in which case it shall be sent to that address.
 - 6) That a penalty charge of 1.25 per cent of the amount of taxes due and unpaid shall be imposed for the non-payment of taxes on the first day of the month following the date the taxes were due.
 - 7) That interest charges in the amount of 1.25 per cent each month of the amount of taxes due and unpaid, shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues.
 - 8) That all taxes shall be paid into the Office of the Treasurer, Thornbury, Ontario, or through financial institutions to the credit of the Treasurer of the Town of The Blue Mountains.
 - 9) That if an article of this By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed.

And further, that this By-law shall come into force and effect for the year commencing January 1, 2025.

Enacted and passed on this 27th day of January, 2025.

Andrea Matrosovs, Mayor

Corrina Giles, Clerk