THE CORPORATION OF THE TOWNSHIP OF PELEE

BY-LAW NO. 2026-01

"2026 INTERIM TAX LEVY"

(January 27, 2026)

A By-law to provide for an interim tax levy and to provide for the payment of taxes and to provide for penalty and interest of 1.25 per cent.

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 estimate 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 2025 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 2025 taxes on the property.

2. When calculating the total amount of taxes for the year 2025 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2025, 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 28th, 2026 and May 31st, 2026.

4. Penalties and interest shall continue to be calculated at the rate of one and one-quarter percent as provided for in By-law 2025-23

   (A) That there shall be imposed an additional percentage charge for non-payment of taxes of one and one-quarter percent (1.25%) on the first day of the default and on the first day of each calendar month thereafter in which default continues. No discount shall be allowed for pre-payment.

   (B) On all other taxes in default on January 1, 2026, interest shall be added at the rate of one and one-quarter percent (1.25%) per month and all By-laws and parts of By-laws inconsistent with this policy are hereby rescinded.

   (C) That failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outlined in clauses 4 (A) and 4 (B) of this By-law.

5. That the Treasurer, no later than twenty-one (21) days prior to the date the first installment is due, may email, mail, or cause to be mailed to the address of the residence or place of business of each person taxed as aforesaid, a notice specifying the amount of taxes payable by such person or corporation.

6. That nothing herein contained shall prevent the Treasurer from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the statutes and By-laws governing the collection of taxes.

7. In the event of conflict between the provisions of this By-law and any other By-law, the provisions of this By-law shall prevail

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 27th DAY OF JANUARY 2026.

Original signed by:

MAYOR, CATHERINE MILLER

Original signed by:

INTERIM CLERK, MARY MASSE