THE CORPORATION OF THE
MUNICIPALITY OF OLIVER PAIPOONGE

BY-LAW NO. 02 - 2026

A By-law to provide for the 2026 Interim Tax Levy and Late Payment Charges.

WHEREAS Section 317 of the *Municipal Act*, 2001, *S.O. 2001 c. 25*, as amended, provides that the Council of a local municipality, before the adoption of the estimates for the year, may pass a by-law to levy amounts on the assessment of property in the local municipality rateable for local municipality purposes; and

WHEREAS Section 345 of the *Municipal Act, 2001, S.O. 2001, c 25,* as amended, provides that the Council of a local municipality may pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date; and

WHEREAS the Council of The Corporation of the Municipality of Oliver Paipoonge deems it advisable and expedient that such a levy should be made;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF OLIVER PAIPOONGE ENACTS AS FOLLOWS:

THAT interim tax levies are hereby imposed on the whole of the assessment for all property classes according to the most recently revised assessment roll and shall be in the amount equal to fifty percent (50%) of the final 2025 taxes on the property, adjusted as permitted under section 317 (9) if factors cause the amount to be too high or too low.

1. THAT when calculating the total amount of taxes for the year 2026, under paragraph 1, if any taxes for Municipal and school board purposes were levied on a property for only part of 2026, an amount shall be added equal to the additional taxes that would have been levied on that property if taxes for Municipal and school board purposes had been levied for the entire year.

2. THAT the said interim tax levy shall be due and payable in two installments and at the Municipal Office, on or before the following dates:

   FIRST INSTALLMENT: February 25, 2026
   SECOND INSTALLMENT: April 27, 2026

   Notice of such taxes due shall be by first class mail by the Treasurer to those persons or firms liable for the payment of taxes.

3. THAT all taxes payable under the Monthly Pre-Authorized Debit Plan, shall be due and payable on the twenty-fifth or next business day of each calendar month, starting in January and continuing until December in the year 2026.

4. THAT a charge as a penalty of 1.25% on the amount of any outstanding taxes levied in 2026 shall be made on the first day of default and on the first day of each calendar month thereafter in which default continues until December 31, 2026, and any such additional amount shall be levied and collected in the same manner as if it had originally been imposed with and formed part of such levy.

5. THAT interest of 1.25% on the amount of any taxes due and unpaid after December 31, 2026, shall be charged on the first day of each calendar month thereafter in which the default continues.

6. THAT failure to receive the aforesaid notice in advance of the date of payment of the interim levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.

7. THAT the provisions of the *Municipal Act, 2001* with respect to the levy of the yearly rates and the collection of taxes applies to the levy of rates and collection of taxes under this By-law.

8. This by-law shall come into force and take effect upon the date it is passed.

Enacted and passed this 13th day of January, A.D. 2026 as witnessed by the Seal of the Corporation and the hands of its proper Officers.

THE CORPORATION OF THE
MUNICIPALITY OF OLIVER PAIPOONGE

Mayor Lucy Kloosterhuis

Wayne Hanchard

Wayne Hanchard, CAO/Clerk