THE CORPORATION OF THE TOWNSHIP OF MATACHEWAN

BY-LAW NO. 2025-41

Being a By-Law to Provide for the Adoption of Tax Rates and to Further Provide for Penalty & Interest in Default of Payment Thereof for 2025.

WHEREAS Section 312(2) of the Municipal Act, 2001 R.S.O. 2001, as amended, provides that the Council of a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality; and

WHEREAS the property assessment rolls on which the 2024 taxes are to be levied has been returned and revised pursuant to the provisions of the Assessment Act, subject to appeals before the District Court and the Ontario Municipal Board;

WHEREAS the tax ratios for the various property classes for the 2024 taxation year have been set out in By-Law #2024-03 of the Corporation of the Township of Matachewan; and

WHEREAS the Council of the Corporation of the Township of Matachewan has, in accordance with the Municipal Act, considered the estimates of the municipality and passed By-Law #2025-16, being a by-law to adopt the 2025 budget for municipal purposes; it is necessary that the following sum of $1,438,642 be raised by means of taxation for the year 2025; and

WHEREAS the tax rates on the various classes and property sub classes for 2025 have been calculated pursuant to the provisions of the Municipal Act and the manner set out therein; and

WHEREAS the tax rates for Education purposes are set by the Province of Ontario;

NOW THEREFORE we, the Council for the Corporation of the Township of Matachewan **ENACTS THE FOLLOWING**:

1. THAT the tax rates for 2025 be as follows:

CLASS	QUALIFIER	MUNICIPAL RATE	EDUCATION RATE	TOTAL RATE
Residential	RT/RH//RP	0.01641220	0.0015300	0.01794220
Residential	RG	0.01641220		0.01641220
Commercial Occupied	CT/XT/CP/XP	0.02625952	0.0088000	0.03505952
Commercial Occupied	CG	0.02625952		0.02625952
Commercial New Construction (Vacant/Excess)	CX/CR	0.01838166	0.0088000	0.02718166
Commercial New Construction (Occupied)	CF	0.02625952	0.0098000	0.03605952
Industrial Occupied	IH	0.04185110	0.0098000	0.05165110
Industrial Vacant/Excess	LQ	0.02720322	0.0088000	0.03600322
Industrial New Construction (Occupied)	LP	0.04185110	0.0088000	0.05065110
Landfill	HF	0.01805342	0.0098000	0.02785342
Utility Transmission/Distribution		$72.89 per acre	$75.99 per acre	$148.88 per acre

2. Whereas an interim tax levy was made by By-law 2024-03 in the amount of 50% of last year's taxes, the said amount is excluded from the final levy. The balance of all taxes shall become due and be payable in two instalments as follows:

   - 50% of the final levy shall become due and payable on the 28th day of August, 2025.
   - 50% of the final levy shall become due and payable on the 31st day of October, 2024.

3. Non-payment by any ratepayer for taxable property which has been assessed within the

Township of Matachewan of the amounts noted, due on the dates stated in accordance with this By-Law constitutes default. Accordingly, in addition to any amounts of taxes owing, the addition of penalty or penalties will be levied as follows:

A percentage (%) charge of one and one quarter percent (1¼ or 1.25%) per annum shall be imposed as a penalty for non-payment, and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the last day of payment of each instalment and thereafter an additional charge of one and one quarter percent (1¼ or 1.25%) per annum shall be imposed and shall be added to every such tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues.

4. The Tax Collector is hereby authorized to mail or cause to be mailed, the notice of taxes due, to the address of the residence or place of business of the person to whom such notice is required.

5. All taxes are due and payable to the Township of Matachewan at the municipal office, located at 283 Moyneur Avenue, (Corner of Moyneur Avenue and Margaret Street) or by mail at P.O. Box 177, Matachewan, ON, P0K 1M0. Payments may also be made through select financial institutions.

6. The Treasurer is authorized to accept part payment from time to time on the account of any taxes due and to give receipt for such payment provided. However, that acceptance of any part payment shall not affect collection of any amounts already past due and/or any percentage charge imposed and collectable in respect of non-payment of any taxes or instalment thereof.

7. That this by-law shall come into force and effect upon its final passing thereof. All by-laws, policies and resolutions that are inconsistent with the provisions of this by-law are hereby repealed in so far as it is necessary to give effect to the provisions of this by-law.

READ A FIRST, SECOND, THIRD TIME and FINALLY PASSED this 3rd day of December, 2025.

Emily Stewart
Deputy Mayor

Cheryl Swanson
Clerk