

THE CORPORATION OF THE TOWN OF KINGSVILLE

BY-LAW 10-2025

Being a By-law to provide for the establishment of rates for the Town of Kingsville for the year 2025 and to provide for an Interim Tax Levy

Whereas Section 290 (1) of the *Municipal Act, 2001*, S.O. 2001 c. 25, as amended, provides that the Council of a local municipality shall in each year prepare and adopt a budget including the estimates of all sums required during the year for the purposes of the municipality;

And whereas the Council of the Corporation of the Town of Kingsville has reviewed and approved the 2025 Town of Kingsville estimates in accordance with Schedule "A" attached hereto;

And whereas Section 312 (2) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate, as specified in the by-law, on the assessment in each property class in the municipality ratable for local municipal purposes;

And whereas the Ministry of Finance has provided the Education Property tax rates for 2025;

And whereas the Corporation of the County of Essex has yet to approve a by-law to establish its tax rates for 2025;

And whereas Section 317 (1) of the *Municipal Act*, S.O. 2001, c. 25 provides that the Council of a local municipality may, before the adoption of the estimates for the year under Section 290, pass a By-law levying amounts on the assessment or part thereof for real property according to the last revised assessment roll, a sum of fifty percent (50%) of the total amount of 2024 taxes for municipal and school purposes levied on the property.

Now therefore the Council of The Corporation of the Town of Kingsville enacts as follows:

1. That the amount to be raised by tax rates for Town of Kingsville purposes in the amount of \$25,459,458 as set out in Schedule "A" attached hereto and forming part of this by-law be adopted.
2. That the 2025 assessment per property class as detailed in Schedule "B" attached hereto and forming part of this by-law, be adopted for purposes of calculating the tax rates for municipal purposes and for determining the levy for the Town of Kingsville.
3. That the tax rates listed in Schedule "C" attached to this by-law be applied to the corresponding taxable assessments listed in Schedule "B" to raise sums of: \$25,459,458 for general Town purposes in 2025 be adopted.
4. (A) That interim tax rates listed in Schedule "D" and calculated as follows, be adopted, for the purpose of establishing an interim tax levy;
 - i. 50% of the rates identified in "Schedule C" for Town purposes for 2025
 - ii. 50% of the education rates prescribed for 2025
 - iii. 50% of the 2024 taxes raised by the County of Essex

(B) That the said interim tax rates shall be levied on assessment identified in Schedule "B"

5. Payment of taxes under this By-law shall be payable in two installments, which shall be due and payable on **February 28, 2025** and **May 30, 2025**.
6. That the Treasurer and/or Tax Collector, no later than twenty one (21) days prior to the date the first installment is due, shall mail or cause to be mailed, a notice specifying the amount of taxes payable. Such notice shall be mailed to the property for which the taxes are payable, unless otherwise directed by the taxpayer in writing.
7. (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, 2025 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 7 (A) and 4 (B) of this By-law.
8. Council reserves the right to waive or reduce the penalty and interest calculations outlined in clauses 7 (A) and 7(B), for specified periods of time, through an approved motion of Council. Any such waivers or reductions shall be applied consistently, to all property classes.
9. That the Treasurer and/or Tax Collector shall hereby be authorized to administer a pre-authorized payment plan for the Town of Kingsville and accept four (4) quarterly due date or twelve (12) monthly payments on account of taxes due.
10. That nothing herein contained shall prevent the Treasurer and/or Tax Collector 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.
11. Taxes shall be payable to The Corporation of the Town of Kingsville at 2021 Division Road North, Kingsville, ON or paid at any financial institution which is authorized to accept payment under the Canadian Payments Association Regulations.
12. This By-law shall remain in force from year to year until it is repealed and any By-law repealing this By-law.
13. 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.
14. That all By-laws inconsistent with this By-law are hereby repealed.

15. This By-law shall come into force and take effect on the day of the final passing thereof.

Read a first, second, and third time and finally passed this 27th day of January, 2025.

Mayor, Dennis Rogers

Acting Clerk, Angela Toole