

## The Corporation of the City of North Bay

### By-Law No. 2025-03

#### **Being a By-Law to Levy Certain Interim Rates, Taxes and 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 under Section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

**And Whereas** the Council of The Corporation of the City of North Bay authorized the by-law to levy certain interim rates, taxes and charges by Resolution No. 2024-339 on the 26<sup>th</sup> day of November, 2024;

**And Whereas** the Council of The Corporation of the City of North Bay deems it appropriate to provide such interim levy on the assessment of property in this municipality;

**Now, therefore, the Council of The Corporation of the City of North Bay hereby enacts as follows:**

1. In this by-law:
  - (a) “property” shall mean property within the geographic limits of the City of North Bay;
  - (b) “Act” shall mean the Municipal Act, 2001, S.O. 2001, C.25, as amended;
  - (c) “Minister” shall mean the Minister of Finance;
  - (d) “Treasurer” shall mean the Treasurer appointed by the Council of The Corporation of the City of North Bay or a person delegated the Treasurer’s powers and duties under Section 286(5) of the Act;
  - (e) the commercial property class shall include all commercial office property, shopping centre property and parking lot property, and;
  - (f) the industrial property class shall include all large industrial property.
2. The following interim taxes, rates and charges are hereby levied, rated and imposed to be collected on the whole of the rateable properties in the City of North Bay, in the following manner:
  - 2.1 For all properties in Residential, Pipeline, Farmland and Managed Forest property classes as those terms are defined in O.Reg. 282/98, there shall be imposed and collected an interim tax levy of:
    - (a) 50% of the total taxes for municipal and school purposes levied in the previous year; or
    - (b) if the Minister prescribes another percentage rate, the rate otherwise prescribed by the Minister.
  - 2.2 For all properties in Multi-Residential, Commercial, Industrial, and Aggregate Extraction property classes as those terms are defined in O.Reg. 282/98, there shall be imposed and collected an interim tax levy of:
    - (a) 50% of the total taxes for municipal and school purposes levied in the previous year; or

- (b) if the Minister prescribes another percentage rate, the rate otherwise prescribed by the Minister.
3. For the purposes of calculating the total amount of taxes for the previous year under paragraph 2, if any taxes for municipal and school purposes were levied on the property for only part of the previous year because assessment was added to the collector's roll during the previous year, 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.
  4. The provisions of this by-law apply in the event that assessment is added for the current year to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.
  5. All taxes levied under this by-law shall be payable into the hands of the Treasurer in accordance with the provisions of this by-law.
  6.
    - (a) The said interim tax levy shall become due and payable in one instalment, namely the last working day of the month of February.
    - (b) Notwithstanding Section 6 (a), the amounts payable for any taxes due on real property, up to the total of the tax interim levy, the owner of which has elected pre-authorized payments, shall be deemed to be an equal 1/12 (one-twelfth) share of the previous year, to be due on the first day of each month of the year (or the fifteenth day of each month) until the final tax levy is made.
    - (c) Notwithstanding Section 6 (a), the amounts payable for any taxes due on real property, up to the total of the tax interim levy, the owner of which has elected the pre-authorized payment arrears plan, shall be deemed to be an equal 1/12 (one-twelfth) share of the previous year, to be due on the first day of each month of the year (or the fifteenth day of each month) until the final tax levy is made.
    - (d) Non-payment of the amount due on the dates stated in accordance with this section shall constitute default.
  7. The Treasurer is hereby authorized to mail or cause to be mailed to the address or the residence of each person taxed, a notice specifying the amount of taxes payable by such a person pursuant to the provisions hereof.
  8. The notice to be mailed under this by-law shall contain particulars provided for in this by-law and the information required to be entered in the tax roll under Section 340 of the Act.
  9. All taxes levied under this by-law shall be paid into the Office of the Treasurer, City of North Bay, 200 McIntyre Street E., North Bay, Ontario, P1B 8V6 on or before the respective due date provided above, or paid into such banks named in Schedule 1 or Schedule 2 of the *Bank Act*, S.C. 1991, c. 46, a trust company incorporated under the *Trust and Loan Companies Act*, S.C. 1991, c.45, or a credit union incorporated or continued under the *Credit Unions and Caisses Populaires Act, 2020*, S.O. 2020, c. 36.
  10. The subsequent levy for the current year to be made under the Act shall be reduced by the amount to be raised by the levy imposed by this by-law.
  11. The provisions of Section 317 of the Act, as amended, apply to this by-law with necessary modifications.
  12. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due or to become due and to give a receipt for such part payment, provided that the acceptance of any such part payment shall not affect

the collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or of any instalment thereof.

13. In accordance with subsection 345 of The Act, there shall be imposed a penalty and/or interest for non-payment or late payment of all installment amounts that become due in accordance with this by-law and remain unpaid.
  - a. A penalty shall be one and one-quarter per cent (1 1/4%) of the amount in default on the first day immediately following the installment due date;
  - b. Interest shall accrue at a rate of one and one-quarter per cent (1 1/4%) against all amounts that have become due and remain unpaid. Such interest shall be calculated and imposed on the first day of the calendar month following the default of each installment levied pursuant to this by-law and again on the first day of each calendar month thereafter for so long as the installment remains unpaid;
  - c. For further clarity, interest imposed under this by-law shall not begin to accrue prior to the first day a tax amount has become due and remains unpaid.
14. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
15. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
16. This by-law shall come into force and take effect on January 1, 2025.

Read a First Time in Open Council this 14<sup>th</sup> day of January, 2025.

Read a Second Time in Open Council this 14<sup>th</sup> day of January, 2025.

Read a Third Time in Open Council and passed this 14<sup>th</sup> day of January, 2025.

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Mayor Peter Chirico

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City Clerk Karen McIsaac