

The Corporation of the City of Owen Sound

By-law No. 2023-XXX

A By-law to Provide for an Interim Levy for the Year 2023 for All Property Classes

WHEREAS pursuant to section 317 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended (the "Municipal Act), the Council of a local municipality, before the adoption of estimates for the year, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes of a sum not exceeding fifty (50) percent of the total amount of taxes for municipal and school purposes levied on a property for the previous year; and

WHEREAS on December 12, 2022, the Council of The Corporation of the City of Owen Sound adopted Resolution No. XXX to authorize the execution of the subject by-law to provide for the 2023 interim levy for all property classes, in consideration of staff report CR-XX-XXX;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF OWEN SOUND HEREBY ENACTS AS FOLLOWS:

1. An interim tax payment in an amount determined by applying a percentage of fifty percent (50%) to the total 2023 tax levy including taxes that have been levied for 2022 under section 33 and 34 of the Assessment Act, c.4.31, R.S.O. 1990, as amended (the "Assessment Act) and tax adjustments processed for 2022 up to and including December 31, 2022 under sections 39.1 and 40 of the Assessment Act and sections 357 and 358 of the Municipal Act, for real property in all classes according to the last revised assessment roll is hereby levied.
2. The said amount of tax levied for real property in all classes shall be payable in two (2) installments as follows:
 - a. First Installment - Payable February 28, 2023
 - b. Second Installment - Payable April 28, 2023
3. The Tax Collector, not later than twenty-one (21) days prior to the date that the first installment is due, is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the property as shown on the tax roll or an alternate address as directed by the person taxed, or the authorized mortgage company.
4. If the person taxed has signed up for the monthly payment plan for payment of their taxes, then clause 3 shall not apply.
5. This by-law shall come into full force and effect upon the final passing thereof.

FINALLY PASSED AND ENACTED this 16th day of January 2023.

Mayor Ian C. Boddy

Briana M. Bloomfield, City Clerk