

## The Corporation of the Town of LaSalle

### By-Law Number 2025-001

A By-Law to levy and collect a portion of the taxes for the year 2025

**Whereas** Section 317 of *The Municipal Act, 2001, S.O. 2001, c. 25*, provides that the Council of a local municipality may, before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50 percent if no percentage is otherwise prescribed) of the total 2024 tax raised to all classes.

**Now therefore the Council of the Corporation of the Town of LaSalle enacts as follows:**

1. **That** the interim tax levies are hereby imposed and levied on the whole assessment for real property, according to the last revised assessment roll.
2. **That** the interim tax levy for those properties within the commercial, industrial, large industrial, multi residential and shopping centre classes be adjusted for capping considerations.
3. **That** the taxes levied under this bylaw shall be payable in two (2) installments: Due Date of 1st installment February 28, 2025. Due Date of 2nd installment April 25, 2025. Non-payment of the amount on the due dates stated in accordance with this section shall constitute default.
4. **That** under the provisions of Section 345 of the *Municipal Act 2001* a percentage charge of one and one-quarter per centum (1 1/4%) shall be imposed as a penalty for non-payment of and shall be added to every tax installment or part thereof remaining unpaid on the first day of the month following the date when it falls due and thereafter an additional charge of one and one-quarter percent (1 1/4%) shall be imposed and shall be added to every such tax installment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December of this year.
5. **That** the Treasurer-Tax Collector, not later than twenty-one (21) days prior to the date that the first installment is due, shall mail or cause to be mailed to the address of the residence or place of business of each person, a notice setting out the tax payments required to be made pursuant to this by-law, the respective dates by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payment.
6. **That** taxes shall be payable to the Corporation of the Town of LaSalle and shall be paid to the Treasurer-Tax Collector at the Municipal Offices.
7. **That** the Treasurer-Tax Collector shall be and he is hereby authorized to accept part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectible under paragraph 7 in respect to non-payment of taxes or any installments thereof.
8. **That** this By-law shall remain in force from year to year until it is repealed.
9. **That** all By-laws inconsistent with this by-law are hereby repealed.
10. **That** this By-law shall come into force and take effect on the final passing thereof.

**Read** a first and second time and finally passed this 14<sup>th</sup> day of January 2025.

1<sup>st</sup> Reading – January 14, 2025

2<sup>nd</sup> Reading – January 14, 2025

3<sup>rd</sup> Reading – January 14, 2025

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Mayor

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Clerk