

THE CORPORATION OF THE TOWNSHIP OF JOCELYN
BY-LAW NO. 2024-1562

BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY AND TO
PROVIDE FOR THE PAYMENT OF TAXES AND TO PROVIDE FOR PENALTY
AND INTEREST ON UNPAID TAXES.

WHEREAS Section 317 of The Municipal Act, 2001, provides that the Council of the local municipality may, in 2024 before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for realty property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage (50%) of the total 2024 rate to **residential and farm assessment**, and;

WHEREAS Section 317 of The Municipal Act, 2001 provides that the Council of a local municipality may, in 2024 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 (50%) of the notional mill rates that the municipality is required to calculate to **commercial and industrial assessment** and the assessment that relates to pipelines, railways, hydro corridors, airports and other such unique property, and;

WHEREAS Section 317 of The Municipal Act, 2001 provides that the Council of a local municipality may, in 2024, before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for realty property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying a prescribed percentage (50%) of the 2024 tax rate to properties coded as either **"FL" or "MF"**.

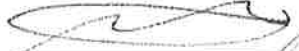
Now THEREFORE, the Council of the Corporation of the Township of Jocelyn enacts as follows:

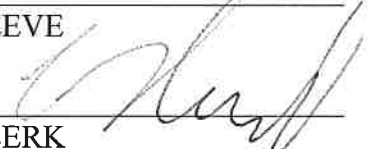
1. An interim tax levy for the year 2024 shall be collected on the whole of the assessment for realty property according to the last revised assessment role for each tax class as follows:

<u>Class</u>	<u>Municipal Purposes</u>	<u>School Purposes</u>	<u>Total Rate</u>
Residential/Farm	.00419158	.00076500	.00495658
Commercial Occupied	.00544030	.00440000	.00984030
Commercial Vacant/Excess Land	.00381082	.00440000	.00821082
Industrial Occupied	.00441835	.00440000	.00881835
Industrial Vacant/Excess Land	.00287192	.00440000	.00727192
Farmlands	.00104789	.00019125	.00123914
Managed Forest	.00104789	.00019125	.00123914
Landfill	.00544030	.00440000	.00984030

2. The said interim tax levy shall become due and payable on March 31 2024.
3. On all taxes of the interim levy, which are in default on the first day of April, a penalty of 1.25% per month will be added on the first day of each and every month the default continues, until December 31, 2024.
4. (a) On all taxes of the interim tax levy in default on April 1, 2024 interest will be added at the rate of 1.25 percent per month for each month or fraction thereof in default.
(b) On all other taxes in default on January 1 2024, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof, and all bylaws or parts of by-laws inconsistent with this policy are hereby rescinded. Penalties and interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.
6. The collector may mail or cause to be mailed to the resident or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
7. The taxes payable at the Township of Jocelyn Municipal Office, R.R. #1, Hilton Beach, 3670 5th Side Road, St. Joseph Island Ontario, Ontario, POR 1G0.

Passed this 6th of February, 2024



REEVE


CLERK