

# The Corporation of The Town of The Blue Mountains

## By-law Number 2026 – 02

### Being a By-law for the levy and collection of 2026 interim property taxes, and to provide for interest charges in default of payment thereof

**Whereas** Section 317 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the Act) authorizes a local municipality, before the adoption of the estimates for the year under Section 290, to pass a By-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

**And Whereas** the amount levied on a property shall not exceed the prescribed percentage, or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

**And Whereas** the percentage established in the previous recital may be different for different property classes but shall be the same for all properties in a property class;

**And Whereas** for the purposes of calculating the total amount of taxes for the previous year, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year;

**And Whereas** Section 342 of the Act authorizes a municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

**And Whereas** Section 342 of the Act authorizes a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under the previous recital to allow taxpayers to spread the payment of taxes more evenly over the year;

**And Whereas** Section 345 of the Act authorizes a local municipality to impose late payment charges for the non-payment of taxes or any instalment by the due date;

**Now Therefore** the Council of The Corporation of the Town of The Blue Mountains hereby enacts as follows:

- 1) That there shall be levied an amount on the assessment of all properties rateable for local municipality purposes an interim levy based on 50% of the total amount of taxes for municipal and school purposes levied on the property for 2025, as adjusted.
- 2) That the taxes imposed by this By-law shall be paid in two instalments upon the following dates:
  - One-half thereof on the 20 day of March 2026; and
  - One-half thereof on the 20 day of May 2026.
- 3) That an amount levied under this By-law on a property in a year shall be deducted from any subsequent amounts levied on the property for the year that are payable to the local municipality.
- 4) That alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 2 are:
  - One tenth of the total amount of taxes for municipal and school purposes levied on the property for the previous year due on the first business day of each of the months January through July inclusive; and

- The total amount of taxes finally levied for the current year less the total of all instalments paid from January to July, due in three equal instalments on the first business day of August to October.
- 5) That the Treasurer shall send a tax bill to every assessed property owner, at least 21 days before any taxes shown on the tax bill are due. The tax bill will be sent to the assessed property owner's residence or place of business or to the premises in respect of which the taxes are payable, unless the taxpayer directs the treasurer in writing to send the bill to another address, in which case it shall be sent to that address.
  - 6) That interest charges in the amount of 1.25 per cent shall be imposed on the amount of taxes due and unpaid on the first day of each and every month.
  - 7) That all taxes shall be paid into the Office of the Treasurer, Thornbury, Ontario, or through financial institutions to the credit of the Treasurer of the Town of The Blue Mountains.
  - 8) That if an article of this By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed.

**And further, that** this By-law shall come into force and effect for the year commencing January 1, 2026.

Enacted and passed on this 26<sup>th</sup> day of January, 2026.

"Original Signed"  
Andrea Matrosovs, Mayor

"Original Signed"  
Corrina Giles, Clerk