

**THE CORPORATION OF THE MUNICIPALITY OF EAST FERRIS**

**BY-LAW NO. 2026-01**

**BEING A BY-LAW TO LEVY INTERIM TAX RATES AND CHARGES  
FOR THE YEAR 2026.**

**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 Municipality of East Ferris 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 Municipality of East Ferris hereby enacts as follows:

1. In this by-law:
  - (a) "property" shall mean property within the geographic limits of the Municipality of East Ferris;
  - (b) "Municipal Act, 2001" and "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 Municipality of East Ferris or a person delegated the Treasurer's powers and duties under Section 286(5) of the Act.
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 Municipality of East Ferris, in the following manner:
  - 2.1 For all properties, 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. 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.
4. The taxes levied under this Interim Tax Levy By-Law shall be collected on the following dates:
  - (a) For amounts less than \$200.00, one (1) installment due on February 27, 2026;
  - (b) For amounts greater than \$200.00, two (2) installments: first interim installment on February 27, 2026; second installment on March 31, 2026.
  - (b) Notwithstanding Section 4 (a) and (b), 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 due on the dates specified by the Pre-Authorized Payment Plan terms.
5. Non-payment of the amount due on the dates stated in accordance with section 4 of this by-law shall constitute default.
6. The Treasurer, no later than 21 days prior to the date that the first installment is due, shall mail or cause to be mailed to the address of the ratepayer, a notice

specifying the amount of taxes payable pursuant to the provisions hereof. 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.

7. All taxes levied under this by-law shall be paid into the Office of the Treasurer, Municipality of East Ferris, 25 Taillefer Road, Corbeil, Ontario, P0H 1K0 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.
8. 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.
9. The provisions of Section 317 of the Act, as amended, apply to this by-law with necessary modifications.
10. 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 nonpayment of any taxes or of any instalment thereof.
11. 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.
12. 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.
13. 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.
14. This by-law shall come into force and take effect on January 1, 2026.

**READ A FIRST AND SECOND TIME** this 13<sup>th</sup> day of January, 2026.

**READ A THIRD TIME AND FINALLY PASSED** this 13<sup>th</sup> day of January, 2026.

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Mayor  
Rick Champagne

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Clerk  
Kim Rose