

**THE CORPORATION OF THE MUNICIPALITY  
OF ST.-CHARLES**

**BY-LAW 2025-21**

**BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF THE CURRENT  
ESTIMATES AND TAX RATES, AND TO FURTHER PROVIDE FOR PENALTY AND  
INTEREST IN DEFAULT PAYMENT THEREOF AND FOR THE LEVY OF OTHER  
CHARGES FOR 2025**

**WHEREAS** Section 290 of the *Municipal Act, 2001*, S.O. 2001, c.25, provides that a local municipality shall, in each year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Municipality;

**AND WHEREAS** Council for the Corporation of the Municipality of St.-Charles has considered the estimates of the Municipality and boards thereof, and has determined the necessary sums to be raised by means of taxation for the year 2025;

**AND WHEREAS** all property assessment rolls on which the 2025 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, R.S.O. 1990, C.A.31, as amended, subject to appeals;

**AND WHEREAS** the property assessment has been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** Section 312 (2) of the *Municipal Act, 2001*, as amended, provides that Council for a local municipality shall, each year, pass a By-Law levying a separate tax rate, as specified in the By-Law, on the assessment in each property class in the local municipality rateable for local municipal purposes;

**AND WHEREAS** Section 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios;

**AND WHEREAS** certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

**AND WHEREAS** Section 345 of the *Municipal Act, 2001*, S.O. 2001, c.25, provides that the Council of a local municipality, in accordance with this section, may pass By-Laws to impose late payment charges for the non-payment of taxes or any instalment by the due date;

**NOW THEREFORE**, the Council for the Corporation of the Municipality of St.-Charles hereby enacts as follows:

## **1.0.0 ADOPTION OF ANNUAL ESTIMATES**

1.1.0 **THAT** the following sums to be raised by means of taxation for the year 2025;

Municipal purposes including PIL	\$3,148,742.00
Education purposes including PIL	\$344,552.00
<b>TOTAL</b>	<b>\$3,493,294.00</b>

1.2.0 **THAT** the 2025 levy for all purposes be set at \$3,493,294.00.

## **2.0.0 TAX RATES**

2.1.0 **THAT** the tax rates as set out in Columns 2, 3 and 4 are hereby adopted to be applied against the whole of the assessment of real property classes as set out in Column 1, according to the last revised assessment roll:

<b>Property Class</b>	<b>Municipal Rate</b>	<b>Tax</b>	<b>Education Rate</b>	<b>Tax</b>	<b>TOTAL Tax</b>
Residential	0.01518215		0.00153000		0.01671215
Multi-residential	0.02984367		0.00153000		0.02964261
Com. Occupied	0.02428154		0.00577910		0.02865221
Com. Exc. Land	0.01699708		0.00577910		0.02179028
Com. Vac. Land	0.01699708		0.00577910		0.02179028
Ind. Occupied	0.01670037		0.00880000		0.02453167
Ind. Exc. Land	0.01169026		0.00880000		0.01981217
Ind. Vac. Land	0.01169026		0.00880000		0.01981217
Landfills	0.02506046		0.00620364		0.02981049
Pipelines	0.07651946		0.00880000		0.08088101
Farm	0.00379554		0.00038250		0.00395788
Managed Forests	0.00379554		0.00038250		0.00395788

### **3.0.0 DUE DATES**

3.1.0 **THAT** every owner of land for the Residential / Farm, Farmland, Pipeline, Commercial, Multi-Residential and Industrial property classes shall be taxed according to the tax rates in this by-law and such tax shall become due and payable in (2) two installments as follows:

3.1.1 August 5<sup>th</sup>, 2025 50% of the final levy rounded upwards next whole dollar

3.1.2 September 3<sup>rd</sup>, 2025 the balance of the final levy

### **4.0.0 NOTICE TO TAXES**

4.1.1 The Tax Collector shall, no later than twenty-one (21) days prior to the due date of the first installment, mail or cause to be mailed to the address of the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice setting out the rates used in calculating the taxes, sewage service rates and other accounts, 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 default.

### **5.0.0 PAYMENT AND COLLECTION**

5.1.0 Immediately after the due dates stated in Section 4.0.0 of this By-Law, the Tax Collector shall immediately collect at once, by distress or otherwise under the provisions of the statutes, all such installments or parts thereof that have not been paid on or before the respective dates provided, together with the said percentage penalty charges as they are incurred.

5.2.0 The Tax Collector is hereby authorized to accept part payment from time to time on account of any taxes or sewage service rates due, and to give a receipt for such part payment provided that acceptance of any such part payment shall not affect the collection of any percentage penalty charge imposed and collectable under this By-Law with respect to non-payment of taxes or of any installment thereof.

### **6.0.0 METHOD OF PAYMENT**

6.1.0 Taxes shall be payable to the Corporation of the Municipality of St.-Charles and are payable:

6.1.1 at the Municipal Office, 2 King St E, St-Charles, Ontario;

- 6.1.2 by First class mail to PO Box 70, St.-Charles, On, P0M 2W0;
- 6.1.3 by internet banking;
- 6.1.4 in person by interact;
- 6.1.5 pre-authorized payments; or,
- 6.1.6 by use of online services provided by [www.PaySimply.ca](http://www.PaySimply.ca).

#### **7.1.0 DEFAULT OF PAYMENT**

- 7.1.0 Non-payment of any part of this installment, due by the dates stated in Section 3.0.0 shall constitute a default.
- 7.1.1 In default of payment of any part of the installments shall forthwith become due and payable.

#### **8.0.0 PENALTY AND INTEREST CHARGES**

- 8.1.0 On all taxes of the final levy, which are due and payable on August 5<sup>th</sup>, 2025 a penalty of 1.25% shall be added on August 6<sup>th</sup>, 2025 and on the fourth (4<sup>th</sup>) day of every month thereafter that the taxes remain in default until December 31<sup>st</sup>, 2025.
- 8.1.1 On all taxes of the final levy which are due and payable on September 3<sup>rd</sup>, 2025 a penalty of 1.25% shall be added on September 4<sup>th</sup>, 2025 and on the fourth (4<sup>th</sup>) day of every month thereafter that the taxes remain in default until December 31<sup>st</sup>, 2025.
- 8.1.2 Interest charges, not to exceed 1.25% each month of the amount of taxes due and unpaid, will be imposed for the non-payment of taxes on January 1<sup>st</sup>, 2026 and the fourth (4<sup>th</sup>) day of each month and every month the default continues.
- 8.1.3 Penalties and interest added on all taxes of the final 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 final tax levy.

## **9.0.0**      **ADDITIONAL TAXES**

- 9.1.0      If any land liable to assessment has been in whole or in part omitted from the tax roll for the current year or for any part or all or either or both of the next two (2) preceding years, and no taxes have been levied for the assessment omitted, the assessor shall make any assessment necessary to rectify the omission and the Treasurer of the municipality upon notification thereof shall enter the assessment on the tax roll and the taxes that would have been payable if the assessment had not been omitted shall be levied and collected.
- 9.1.1      If, after Notices of Assessment have been given under Section 31 and before the last day of the taxation year for which taxes are levied on the assessment referred to in the notices, the assessor may make the further assessment that may be necessary to reflect the change, and the Treasurer of the municipality upon notification thereof shall enter a supplementary assessment on the tax roll and the amount of taxes to be levied thereon shall be amount of taxes that would have been levied for the portion of the taxation year left remaining after the change occurred of the assessment had been made in the usual way.
- 9.1.2      If, during the taxation year of the period after June 30<sup>th</sup> in the preceding taxation year, a change event, within the meaning of Subsection (2.2) occurs that would change the class of real property that a parcel of land or a part of such a parcel is in, the assessor may change the classification accordingly, including any subclass, and the Treasurer of the Municipality, upon notification of that change, shall enter it to on the tax roll and the tax levied for the taxation year shall be determined in accordance with the new classification.

## **10.0.0**      **FORCE AND EFFECT**

- 10.1.0      **THAT** this By-Law shall take force and effect on the day of its final passing.
- 10.1.1      **THAT** all other By-Laws inconsistent with this By-Law are hereby repealed.

**READ A FIRST TIME AND CONSIDERED READ A SECOND AND THIRD TIME  
AND FINALLY PASSED IN OPEN COUNCIL THIS 16<sup>TH</sup> DAY OF APRIL 2025.**

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MAYOR

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CLERK