



THE CORPORATION OF THE TOWN OF LATCHFORD

BY-LAW No.: 2026-001

Being a By-Law to provide for an interim tax levy, water and sewer charges for 2026.

Whereas Section 317 (1) of the Municipal Act, 2001 authorizes the Council of a local municipality to pass a by-law before the adoption of the estimates of the year to levy amounts on the assessment of property in the local municipality rateable for local municipality purposes;

And Whereas Section 317 (3.1) of the Municipal Act, 2001 states that the total amount raised shall not exceed fifty percent (50%) of the total amount raised for all purposes levied on the property for the previous year;

Now therefore, the Council of the Corporation of the Town of Latchford hereby enacts as follows:

1. **That**, this bylaw may be known and cited for all purposes as the “Town of Latchford 2026 Interim Tax By-law No. 2026-001”
2. **And further that**, an interim tax levy is hereby imposed and levied based on fifty percent (50%) of the 2024 tax levy for each property, according to the last revised assessment roll.
3. **And further that**, for the purposes of calculating the total 2026 taxes if any were levied in 2025 for only part of the year because assessment was added to the assessment roll during 2025, then the amount levied shall be fifty percent (50%) of the actual amount levied for 2025.
4. **And further that**, for properties that are rateable for the current year, even if the property was not rateable for the prior year, including assessment of property that is added to the assessment roll after the by-law, there shall be no interim taxes levied and the full amount for 2026 shall be applied in the final tax billing.
5. **And further that**, the said interim tax levy shall become due and payable in two installments as follows:

First installment: Tuesday March 31st, 2026

Second installment: Friday May 29th, 2026
6. **And further that**, on all taxes which remain unpaid on the due date, a penalty of one and one quarter percent (1.25%) of the taxes remaining unpaid may be levied on the first day of default and shall be levied on the first day of each calendar month thereafter in which the default continues until December 31, 2026.
7. **And further that**, on all taxes levied pursuant to this by-law remaining unpaid as at December 31, 2025 interest at the then current rate shall be levied from January 1 and for each month or fraction thereof until such taxes are paid.
8. **And further that**, 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.
9. **And further that**, under Section 345(1) of the Municipal Act, 2001, the Municipality may pass a bylaw imposing late payment charges, which includes penalties and interest. There is no provision in the Act for waiving or reducing these charges. Council may waive the section of the bylaw to impose interest and penalties for a period of time on all rate payers, but not waive interest and penalties on an individual property basis.
10. **And further that**, any ratepayer on the monthly pre-authorized payment plan shall pay one-tenth of the total 2026 taxes on the last banking day of each month from January until October inclusive unless the final billing dictates an adjustment prior to November.
11. **And further that**, the Treasurer mail or cause to be mailed a written or printed notice specifying the amount of taxes payable.

- 12. And further that,** the Treasurer be authorized to adjust the billing schedule and tax rate set out herewith, if required, in order to comply with Provincial legislation or regulations which may be received subsequent to the passing of this by-law.
- 13. And finally,** the Clerk for the Corporation of the Town of Latchford is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the By-law, after the passage of this By-law, where such modifications or corrections do not alter the intent of the By-law or its associated schedule.

Read a first, second and third time and finally passed and enacted on the 13th day of January, 2026.

Sharon Gadoury-East, Mayor

Malorie Robinson, Clerk