



## By-law 2024-189

### BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY IN 2025

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**WHEREAS** Section 317(1) of the *Municipal Act, 2001*, S.O. 2001, C.25, provides that the Council of a local municipality may, before the adoption of the annual estimates for 2025, pass a by-law to levy on the whole of the assessment for taxable property for local municipal purposes;

**AND WHEREAS** the Council of The Corporation of the City of Markham wishes to impose an interim tax levy, as authorized by *Municipal Act, 2001*, S. O. 2001, c. 25, as amended;

**AND WHEREAS** section 342 of the *Municipal Act, 2001* authorizes a Council to pass by-laws for the payment of taxes 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 345 of the *Municipal Act, 2001* authorizes a local municipality to 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 of the Corporation of the City of Markham enacts as follows:

1. **THAT** the Council of The Corporation of The City of Markham hereby imposes an interim levy in 2025 in an amount of fifty (50) per cent of the prior year's annualized taxes;
2. **THAT** the taxes may be levied by this by-law on a property that is taxable for local municipal purposes for the current tax year, even if the property was not taxable for local municipal purposes for the prior tax year, including assessment of property that is added to the assessment roll after the by-law is passed at a rate not to exceed fifty (50) per cent of the previous year tax rate for the property class in which the property is assessed;
3. **THAT** the interim taxes levied by this by-law shall be due and payable in equal instalments as per the following schedules:
  - I. **MONTHLY RESIDENTIAL PRE-AUTHORIZED PAYMENT BILLS**
    - a. Due in five (5) equal instalments on the 1<sup>st</sup> day in each of the months of February, March, April, May and June of 2025.
  - II. **INSTALMENT PRE-AUTHORIZED PAYMENT BILLS**
    - a. Due in three (3) equal instalments on the 5<sup>th</sup> day of February 2025, 5<sup>th</sup> day of March 2025, and the 7<sup>th</sup> day of April 2025; or
    - b. Due in two (2) equal instalments on the 5<sup>th</sup> day of February 2025, and 5<sup>th</sup> day of March 2025.
  - III. **NON-PRE-AUTHORIZED RESIDENTIAL, FARMLAND, AND PIPELINE BILLS**
    - a. Due in two (2) equal instalments on the 5<sup>th</sup> day of February 2025, and 5<sup>th</sup> day of March 2025.
  - IV. **NON-PRE-AUTHORIZED MULTI-RESIDENTIAL BILLS, AND ALL COMMERCIAL AND ALL INDUSTRIAL BILLS**
    - a. Due in two (2) equal instalments on the 5<sup>th</sup> day of February 2025, and 5<sup>th</sup> day of March 2025.

4. **THAT** as provided in Subsections 345(1) and (2) of the *Municipal Act 2001*, if the taxes or any class or instalment thereof so levied in accordance with this By-law remain unpaid following the due date, a penalty of one per cent (1.00%) on the fourth day default and one and one point quarter per cent (1.25%) per month (15% per annum), on the first day each calendar month thereafter in which the default continues;
5. **THAT** as provided in Subsections 345(3) of the *Municipal Act 2001*, provides interest of one and one-point quarter per cent (1.25%) per month (on the first day each calendar month thereafter in which the default continues);
6. **THAT** the Treasurer of The Corporation of The City of Markham is hereby authorized and directed to serve personally or to mail or cause to be mailed notices of the taxes hereby levied to the person or persons taxed at the person's residence or place of business or upon the premises in respect of which the taxes are payable by such person, or the ratepayer's mortgage company or third party designated by the property owner;
7. **THAT** payment of the taxes shall be paid to the Treasurer at the Municipal Offices, 101 Town Centre Boulevard, Markham, Ontario, L3R 9W3;
8. **AND THAT** this By-law shall not take effect until January 1, 2025.

**READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS 23 DAY OF OCTOBER, 2024.**

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Kimberley Kitteringham  
City Clerk

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Frank Scarpitti  
Mayor