



THE CORPORATION OF THE TOWNSHIP OF PICKLE LAKE

BY-LAW NO. 2026-08

Being a By-Law to provide for Interim Tax Levies for the Year 2026 for the Corporation of the Township of Pickle Lake.

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 estimate for the year under Section 290, to levy amounts on the assessment of property in the local municipality ratable for local municipality purposes; and

WHEREAS the amount levied on a property shall not exceed the prescribed percentage, or 50 percent 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 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 installments 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; and

WHEREAS Section 347 of the Act authorizes allocation payment received for taxes,

NOW THEREFORE BE IT RESOLVED THAT the Council for the Corporation of the Township of Pickle Lake hereby enacts as follows:

1. **THAT** an interim levy of 50% based on the assessment of all properties ratable for local municipality purposes for 2025, both municipal and school taxes, as adjusted.
2. **THAT** the taxes imposed by this By-Law shall be paid in two instalments upon the following dates:
 - 31st day of March 2026
 - 30th day of April 2026



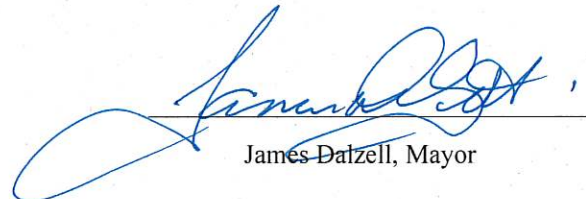
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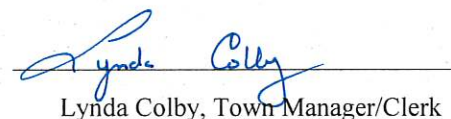
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3. **THAT** the amount levied under this By-Law on a property in a year shall be deducted from any subsequent amounts levied on the property for the year that are payable to the local municipality
4. **THAT** the Treasurer shall send a tax bill to 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 shall be sent to the address indicated.
5. **THAT** a percentage charge of 1.25% of the amount of taxes due and unpaid shall be imposed on a penalty for the non-payment of taxes on the first day of the month following the date the taxes were due.
6. **THAT** interest charges in the amount of 1.25% each month of the amount of taxes due and unpaid, shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues.
7. **THAT** the payment shall first be applied against late payment charges owing in respect of those taxes according to the length of time the charges have been owing, with the charges imposed earlier being discharged before charges imposed later.
8. **THAT** the payment shall then be applied against the taxes owing according to the length of time they have been owing, with the taxes imposed earlier being discharged before taxes imposed later. 2001, c.25, s. s. 347(1); 2002, c. 17, Sched. A, s.60 and
9. **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.
10. **THAT** this By-law comes into **FORCE** and takes **EFFECT** on the final reading.

Read a first, second and third time and finally passed on the 26th day of February 2026.


James Dalzell, Mayor


Lynda Colby, Town Manager/Clerk