

THE CORPORATION OF THE CITY OF SAULT STE. MARIE

BY-LAW NO. 2025-55

TAXES: A by-law to provide for 2025 final tax billing.

WHEREAS the *Municipal Act, 2001 S.O. 2001, c.25*, as amended, provides that the council of a local municipality, may pass a by-law levying amounts on the assessment of property in the local municipality ratable for local municipality purposes;

AND WHEREAS the Council of the Corporation of the City of Sault Ste. Marie deems it appropriate to provide for such levy on the assessment of property in this municipality;

THEREFORE the Council of the Corporation of the City of Sault Ste. Marie enacts as follows:

1. In this by-law the following words shall be defined as:

“Act” shall mean the *Municipal Act, 2001 S.O. 2001, C.25*, as amended

“Minister” shall mean the Minister of Finance;

“MPAC” shall mean the Municipal Property Assessment Corporation;

“Treasurer” means the treasurer of the Corporation of the City of Sault Ste. Marie or a person delegated the Treasurer’s powers and duties under s.286(5) of the Act.

2. 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.
3. The provisions of this by-law apply in the event that assessment is added for the year 2025 to the Tax Roll after the date this by-law is passed and the tax levy shall be imposed and collected.
4. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out below. The penalty shall be one and one-quarter percent (1¼%) of the amount in default on the first day after the due date and the first day of each calendar month during which the default continues, but not after the end of 2025.
5. Following December 31, 2025, interest charges of one and one-quarter percent (1¼%) shall be imposed upon the amount in default on the first calendar day of each month during which the default continues.
6. The final tax levy imposed by this by-law shall be paid in two installments due on the following dates:
 - 6.1 One-half (1/2) thereof on the 7th day of July, 2025.

6.2 One-half (1/2) thereof on the 5th day of September, 2025.

7. A notice specifying the amount of taxes payable, may be mailed or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law by the Treasurer.
8. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Tax roll under Section 340 of the Act.
9. The Treasurer shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under section 4 and 5 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
10. 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.
11. 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.

12. **EFFECTIVE DATE**

This by-law takes effect from the date of its final passing.

PASSED in open Council this day of April 29, 2025.

MAYOR - MATTHEW SHOEMAKER

CITY CLERK – RACHEL TYCZINSKI