

**THE MUNICIPAL CORPORATION OF THE
TOWNSHIP OF KILLALOE, HAGARTY AND RICHARDS**

BY – LAW NO. 02-2026

Being a by-law to provide for an Interim Tax Levy and the Payment of Interim Taxes and to provide for penalty and interest of one and one-quarter percent for the year 2026.

WHEREAS Section 317 of the *Municipal Act* 2001, provides that the Council of a local municipality may pass a by-law to impose an interim levy on the assessment roll for taxation in the current year for property in the municipality rateable for local municipality purposes;

AND WHEREAS Council for the Corporation of the Township of Killaloe, Hagarty and Richards deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

NOW THEREFORE the Council of the Township of Killaloe, Hagarty and Richards enacts as follows:

1. The said interim tax levy shall become due and payable in two instalments as follows: 50% of the interim levy shall become due and payable on the 31st day of March, 2026; and the balance of the interim levy shall become due and payable on the 29th day of May, 2026.
2. On all taxes of the interim levy which are in default on the 3rd day after the due date, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month shall be added on the 1st day of each and every month that the default continues.
3. 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.
4. The tax collector may mail or caused to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
5. 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 Collector's roll under section 343 of the *Municipal Act*, 2001.
6. The Collector 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 payments shall not affect the collection of any percentage charge imposed and collectable under section 1 of this by-law in respect of non-payments or late payment of any taxes or any instalment of taxes.
7. Nothing in this by-law shall prevent the Collector 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.
8. 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.
9. This By-Law shall be deemed to come into force and effect on January 1, 2026 and shall apply to properties on the assessment roll for taxation in the current year as listed on that date or which were added to the roll after that date, including properties added after the date this by-law is passed.

READ A FIRST, SECOND and THIRD TIME and FINALLY PASSED THIS 6th DAY OF JANUARY 2026.

Mayor – David Mayville

CAO/Clerk-Treasurer – Tammy Gorgerat