

**THE CORPORATION OF THE VILLAGE OF WESTPORT
2024 Tax Rate Bylaw**

BY-LAW 2024-21

BEING a by-law to provide for such rates to obtain the sums required, to be raised by means of taxation for the year.

WHEREAS the Municipal Act S.O. 2001 c25, Section 290 and 312(2), as amended, provides that the Council of every municipality shall in each year prepare and adopt estimates of all sums required during the year for the municipality including the sums required to be raised for school purposes and for any board, commission and other body, and

WHEREAS the Council has prepared such estimates for various purposes, and

WHEREAS Sections 307(1) and 307(2) of the said Act require tax rates to be established in the same proportion to tax ratios, and

WHEREAS tax rates for County purposes have been set out in By-law 24-16 of the Corporation of the United Counties of Leeds and Grenville, and

WHEREAS the 2024 provincial requisition for school board purposes to be levied upon all tax classes in the United Counties of Leeds and Grenville has been determined and the education tax rates have been set out as detailed in Schedule "A" of this by-law,

WHEREAS tax rates for each property class will be calculated for general municipal purposes,

NOW THEREFORE the Council of the Corporation of the Village of Westport (hereinafter called the Corporation) enacts as follows:

- 1) THAT the 2024 assessment per property class as detailed in Schedule "A" attached hereto and forming a part of this by-law, be adopted for the purposes of calculating the municipal tax rate of the corporation.
- 2) THAT the 2024 County tax rates and Education Requisition tax rates as set out in Schedule "A" attached hereto and forming a part of this by-law be adopted for the purposes of determining and levying the appropriate taxation revenues for County and school board purposes.

- 3) THAT the amount to be raised by tax rates for the general purposes of the Corporation in the amount as set out in Schedule "A", attached hereto and forming a part of this by-law, be adopted.
- 4) THAT the amount to be raised by tax rates for Upper Tier and Education Requisition purposes as set out in Schedule "A", attached hereto and forming a part of this by-law, be adopted.
- 5) THAT, also in accordance with the calculation set out in Schedule "A" attached hereto and forming a part of this by-law, the tax rates to be applied to the ratable assessment within the municipality for general purposes of the Corporation shall be as follows:

VILLAGE OF WESTPORT

Residential	0.01065123
Multi-residential	0.01065123
Commercial Full General	0.01434082
Commercial Excess Land	0.01003857
Commercial Vacant Land	0.01003857
Farm Full Taxable	0.00266281

- 6) THAT the taxes imposed pursuant to the by-law, less the amounts imposed by the interim levy shall become due and payable on or before July 31st of the current year.
- 7) THAT, notwithstanding the provisions of Section 3 and 7 of this By-law, any additional taxes payable as a result of supplementary additions or revisions to the Assessment roll pursuant to the Assessment Act (RSO 1990) Chapter A.31, shall be due and payable 21 days after demand.
- 8) THAT the Treasurer (Tax Collector), not later than 21 days prior to the due date that taxes are payable (to the date that the first installment is due), shall mail or cause to be mailed, the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
- 9) THAT the taxes shall be payable to the Treasurer of the Corporation and shall be paid to the Corporation of the Municipal Offices or at the Bank of Montreal, Westport, on or before the due date as shown on the tax notice.
- 10) THAT the Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment,

provided that acceptance of any part shall not affect the collection of any penalty charge imposed and collectable in respect of non-payment of taxes or any part installment hereof.

- 11) THAT late penalty and interest will be added to outstanding property taxes at the rate of 1.25 % per month, calculated on the last day of the month, until paid in full
- 12) THAT this by-law shall come into force and take effect on the day it receives third reading finally passed.

ENACTED AND PASSED this 24th day of June 2024.

Mayor, Robin Jones

CAO/Clerk, Kimberly
Westgate