

# **The Corporation of the Township of North Kawartha**

## **By-law 2026-0000**

**Being a By-Law of the Corporation of the Township of North Kawartha to provide for the payment of taxes during the current year and to provide for penalty/interest to be applied on unpaid taxes for the current year and previous years for the Township of North Kawartha.**

Whereas section 317(1) of the Municipal Act, S.O. 2001, c.25, and amendments thereto, provides that a local municipality, before the adoption of the estimates for the year under Section 290, may pass a By-Law levying amounts on the assessment of property in the local municipality rateable for local municipal purposes. The amount levied on a property shall not exceed 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year.

And Whereas Section 342 of the Municipal Act, S.O. 2001, c. 25, and amendments thereto, provides that the council of every local municipality may require the payment of taxes to be made by any day or days to be named, and to be made by instalments.

And Whereas Section 345(2) of the Municipal Act S.O., 2001, Chapter c.25 A local Municipality may, in accordance with this section, pass by-laws to impose late payment charges for the non-payment of property taxes or any instalment by the due date. A percentage charge, not to exceed 1.25% each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes in the manner specified in the by-law but penalty/interest may not start to accrue before the first day of default.

Now Therefore the Council of the Corporation of the Township of North Kawartha hereby enacts as follows:

1. That the due dates for all tax classes shall be March 27<sup>th</sup> 2026 and May 27<sup>th</sup> 2026 for the interim installments; and July 29<sup>th</sup> 2026 and September 28<sup>th</sup> 2026 for the final installments.
2. That the interim billing due in March and May will reflect fifty percent of the previous year's total taxes; and further that the July and the September installments reflect the total taxes for the year less the interim tax billing.
3. That the penalty/interest to be charged on tax arrears and unpaid current taxes shall be at the rate of 15% per annum as authorized under the provisions of the Municipal Act. The Treasurer shall add to the amount of all tax arrears and unpaid current taxes at a rate of 1.25% per month on the first day of each and every month the default continues.
4. No penalty/interest added to taxes shall be compounded.

This By-Law shall come into effect on the 1<sup>st</sup> day of January, 2026.

Read and Adopted in open Council on the 3rd day of February, 2026.

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Carolyn Amyotte, Mayor

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Kelly Picken, Deputy Clerk