



## The Corporation of the Town of Fort Erie By-law 3-2026

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### Being a By-law to Provide for Interim Taxes for the Year 2026

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**Whereas** Section 317 of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended, (the "Act") provides that the council of a local municipality, before the adoption of estimates for the year, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes; and

**Whereas** it is deemed appropriate to provide for such interim levy on the assessment of property in the Town of Fort Erie;

**Now therefore** the Municipal Council of The Corporation of the Town of Fort Erie enacts as follows:

1. **That** in this by-law the following words shall be defined as:

"Minister" shall mean the Minister of Finance;

"MPAC" shall mean the Municipal Property Assessment Corporation.

2. **That** the amounts levied for 2026 for all property classes shall be equal to the percentage prescribed by the Minister under Section 317(3) of the *Act*; or, 50%, if no percentage is prescribed, of the total taxes for municipal and school purposes levied in the year 2025.

3. **That** for the purposes of calculating the total amount of taxes for the year 2025 under Section 2, if any taxes for municipal and school purposes were levied on a property for only part of 2025 because assessment was added to the collector's roll during 2025, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.

4. **That** the provisions of this by-law apply in the event that assessment is added for the year 2025 to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.

5. **That** all taxes levied under this by-law shall be payable to the office of the Treasurer, or any financial institution within the Town of Fort Erie, in accordance with the provisions of this by-law.

6. **That** a penalty of one and one-quarter percent (1.25%) of the amount of each installment shall be imposed on the first day of default and an interest charge of one and one-quarter percent (1.25%) imposed on the first day of each calendar month thereof in which default continues until the taxes are paid as prescribed by Section 345 of the *Act*.

7. **That** the interim tax levy imposed by this by-law shall be paid in two installments due on the following dates:

- i. One-half (1/2) thereof on the 27th day of February of 2026; and
- ii. One-half (1/2) thereof on the 30th day of April of 2026.

Non-payment of the amount on the dates stated above shall constitute default and any subsequent installments shall forthwith become payable.

8. **That** the Treasurer may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable, or such other address as the taxpayer directs.

9. **That** 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 *Act*.
10. **That** the final levy for the year 2026 to be made under the *Act*, shall be reduced by the amount to be raised by the levy imposed by this by-law.
11. **That** the provisions of Section 317 of the *Act*, as amended, apply to this by-law.
12. **That** 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. No part payment shall be accepted on account of taxes in respect of which a tax arrears certificate is registered under the *Act*, except under an extension agreement entered into under Section 378 of the *Act*.
13. **That** 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.
14. **That** 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.
15. **That** this by-law shall come into force and take effect on the day of the final passing thereof.
16. **That** the Clerk of the Town is authorized to affect any minor modifications, corrections or omissions, solely of an administrative, numerical, grammatical, semantical or descriptive nature to this by-law or its schedules after the passage of this by-law.

Read a first, second and third time and finally passed this 26<sup>th</sup> day of January 2026.

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Mayor

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Clerk