

The Corporation of the City of Richmond Hill

By-Law 145-25

A By-Law to levy for Taxes Prior to the Adoption of Budget Estimates

Whereas the Council of the Corporation of the City of Richmond Hill has not adopted the budget estimates for the year 2026;

And Whereas the Council wishes to impose an interim levy as authorized by Section 317 of the *Municipal Act*, 2001 as amended.

Now Therefore The Council Of The Corporation Of The City Of Richmond Hill Enacts As Follows:

1. The Council of the Corporation of the City of Richmond Hill is hereby authorized to levy in 2026 an amount equal to fifty percent (50%) of the prior year annualized taxes on property that is rateable for local municipality purposes.
2. Taxes may be levied under this By-law on property that is rateable for local municipality purposes for the 2026 tax year, but which was not rateable for local municipality purposes for the prior tax year, including assessment of property that is added to the assessment roll after the By-law is passed. The interim levy will be the amount produced by applying 50% of the estimated notional tax rate for the class to the assessment value as per the last revised assessment rolls. The estimated notional rate for the class is the rate at which the 2025 level of taxes would be raised for the class when applied to the total assessment value for that class as per the last revised assessment rolls.
3. The Treasurer of the Corporation of the City of Richmond Hill shall send the tax bill to the taxpayer's property unless the taxpayer directs the Treasurer, in writing, to send the bill to another address, in which case it shall be sent to that address. This direction will continue until revoked by the taxpayer in writing.
4. The taxes levied by this By-law shall be due and payable in installments on March 2, 2026 and May 1, 2026 and be paid to the Treasurer, City of Richmond Hill at the Municipal Offices, 225 East Beaver Creek, Richmond Hill or to a financial institution to the credit of the Treasurer, City of Richmond Hill. Properties registered for the preauthorized debit program will have taxes levied by this By-law due and payable in five automatic withdrawals on February 2, March 2, April 1, May 1, and June 1, 2026.
5. If the taxes of any class or installments thereof so levied in accordance with this By-law remain unpaid on the due date, a penalty of one and one quarter per cent (1.25%) of the unpaid taxes shall be levied on the first day of default.
6. On the first day of the next calendar month following the due date and every month thereafter for as long as there are taxes remaining unpaid, interest in the amount of one and one quarter per cent (1.25%) of the taxes remaining unpaid shall be levied.
7. Council directs that all payments, including partial payments, shall be applied to accounts on a consistent basis.
8. The Treasurer of the Corporation of the City of Richmond Hill is authorized to adjust the interim amount on a property that is too high or too low in relation to the estimate of total taxes for the year to the extent it is deemed appropriate.
9. That By-law No.145-25 be effective January 1, 2026.

Passed this 26th day of November, 2025.

David West
Mayor

Ryan Ban
Deputy City Clerk