

**MUNICIPALITY OF WESTLAKE-GLADSTONE**  
**TAX PREPAYMENT**  
**BY-LAW NO. 2025-19**

**BEING A BY-LAW** of the Municipality of WestLake-Gladstone to establish tax discount rates for the prepayment of property taxes of each year.

**WHEREAS** Section 344 of the Municipal Act allows a municipality, by By-Law, to authorize the Chief Administrative Officer to receive from any ratepayer, payments on current taxes, and to issue prepayment receipts therefore;

**AND WHEREAS** the Council of the Municipality of WestLake-Gladstone deems it advisable to make such authorization;

**NOW THEREFORE** the Council of the Municipality of WestLake-Gladstone in open session assembled enacts as follows:

1. In this bylaw "taxes" shall mean and include all real property taxes, including local improvement levies, personal property and business taxes. Each year, the Municipality shall accept prepayment of property taxes from any taxpayer who is not in arrears;
2. Discounts for prepayment of property taxes, whether by payment of the whole amount owing or in installments thereof, shall be allowed at the following rates:  
January- 5%  
February- 4%  
March- 3%  
April- 2%  
May- 1%  
June-Oct- PAR
3. Taxpayers wishing to prepay their current year taxes are permitted to pay up to 90% of the previous years' total taxes, less the amount of the previous years' Provincial Tax Credit;
4. At the time of payment, the taxpayer shall designate the tax account to which the prepayment is to be applied, the payment shall only be applied towards taxes levied in the current year on the designated account;

**WHEREAS** Section 346(2), provides for a penalty of not greater than 1.25 % per month on the amount of taxes, so remaining unpaid;

**NOW THEREFORE BE IT ENACTED** that the Chief Administrative Officer be empowered to impose a penalty of 1.25 % per month on taxes in arrears.

This bylaw shall come into full force and take effect on January 1, 2026.

Bylaw 2024-07 shall be repealed effective December 31, 2025.

**DONE AND PASSED** by the Municipality of WestLake-Gladstone, in Council duly assembled this 17<sup>th</sup> day of December, 2025.

READ a First time this 19<sup>th</sup> day of November, 2025.

READ a Second time this 17<sup>th</sup> day of December, 2025.

READ a Third time and PASSED this 17<sup>th</sup> day of December, 2025.

  
Daryl Shipman  
Mayor

  
Andrea Smith  
Assistant Chief Administrative Officer