

THE CORPORATION OF NORTH ALGONA WILBERFORCE TOWNSHIP

BY-LAW NO. 2018-06

**A BY-LAW TO PROVIDE FOR INTERIM TAX LEVIES FOR THE YEAR 2018 FOR NORTH ALGONA WILBERFORCE TOWNSHIP**

**WHEREAS** Section 317 of the *Municipal Act*, S.O. 2001, c.25, provides that the Council of a local municipality, before the adoption of 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;

**AND WHEREAS** Council of this municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

**THEREFORE** the Council of North Algona Wilberforce Township enacts as follows:

1. The amounts levied shall be as follows:
  - 1.1. For the residential, farmland and managed forest property classes there shall be imposed and collected an interim levy of 50% of the total taxes for municipal and school purposes levied in the year 2017.
  - 1.2. For the multi-residential, commercial and industrial property classes there shall be imposed and collected an interim levy of 50% of the total taxes for municipal and school purposes levied in the year 2017.
2. For the purposes of calculating the total amount of taxes for the year 2018 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2017 because assessment was added to the Collector's Roll during 2017, 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.
3. All taxes levied under this by-law shall be payable to North Algona Wilberforce Township in accordance with the provisions of this by-law.
4. On all taxes of the Interim Levy, which are in default on the 1<sup>st</sup> day of the following month a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1<sup>st</sup> day of each and every month the default continues, until December 31, 2018.
5. On all taxes of the Interim Tax Levy in default on January 1<sup>st</sup>, 2018 interest will be added at the rate of 1.25 percent per month for each month or fraction thereof of default.
6. On all other taxes in default on January 2018, interest shall be added at the rate of 1.25 percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
7. Penalties and interest added on all taxes of the Interim Tax Levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid Interim Tax Levy.
8. The Interim Tax Levy imposed by this by-law shall be due and payable in two installments, first installment due March 33, 2018 and second installment due May 31, 2018.
9. The Collector 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.
10. 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 340 of the *Municipal Act*.
11. The subsequent levy for the year 2018 to be made under the *Municipal Act* shall be reduced by the amount to be raised by the levy imposed by this by-law.
12. Nothing in this by-law shall prevent the Collector 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.
13. This by-law shall come into force and take effect on the day of the final passing thereof.

**READ A FIRST AND SECOND TIME THIS 9<sup>th</sup> DAY OF JANUARY 2018.**

  
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MAYOR

  
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INTERIM CAO/CLERK

**READ A THIRD TIME AND PASSED THIS THIS 9<sup>th</sup> DAY OF JANUARY 2018.**

  
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MAYOR

  
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INTERIM CAO/CLERK