

TRE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

BYLAW NUMBER 04-557

BEING a bylaw to provide for an interim tax levy

WHEREAS Section 317 of the MUNICIPAL ACT R.S.O. 2001, c25 as amended provides that the Council of a local municipality may, in 2004, before the adoption of the estimates for the year, pass a bylaw to levy, on the whole of the assessment for the real property, according to the last revised assessment roll, a sum not to exceed 50 percent of the total amount, raised in 2003 for all classes of assessment:


NOW THEREFORE the Council of the Corporation of the Municipality of Temagami hereby enacts as follows:

1. An interim tax rate be hereby imposed and levied on the whole of the assessment for real property in all classes, according to the last revised roll subject to the following rules:
 - a) The amount levied on a property shall not exceed the prescribed percentage, or 50 per cent if no percentage is prescribed, on the total amount of taxes for municipal and school purposes levied on the property for the previous year.
 - b) The percentage under paragraph a) may be different for different property classes but shall be the same for all properties in a property class.
 - c) For the purposes of calculating the total amount of taxes for the previous year under paragraph a), if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the collector's roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.
2. The said interim tax levy shall become due and payable in 2 installments as follows: 50 percent of the interim levy shall become due and payable on the 22nd day following the date of the mailing of the tax bills. The second due date shall be stipulated on the Interim tax billing notice. Non payment of the amount on the dates stated in accordance with this section shall constitute default.
3. On all taxes of the interim levy which are in default on the 23rd day following the mailing of the tax bills a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added each and every month the default continues, until December 31st, 2004.

4. 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.
5. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
6. That taxes are payable at the Corporation of the Municipality of Temagami, Municipal Office, Temagami, Ontario.
7. The Chief Administrative Officer is hereby authorized to accept part payment from time to time, on account, of any taxes that have become due pursuant to this bylaw. This bylaw, in accordance with the provisions of the Municipal Act, permits the incorporation of water and sewer billings, garbage billings and Full and Limited Fire Service billings to be applied to the tax billing in a manner and amount determined by Council.
8. That Bylaw No. 03-538 be repealed.

READ A FIRST AND SECOND time on this 21 ST day of January, 2004.

READ A THIRD and final time and passed this 21ST day of January, 2004.


Mayor ⁷


CAO