

# **THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI**

## **BYLAW NUMBER 11-972**

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### **BEING a bylaw to provide for an interim tax levy**

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**WHEREAS** Section 317 of the Municipal Act, S.O. 2001, c25 as amended, provides that a local municipality, before the adoption of the 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 municipality purposes;

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

**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 22<sup>nd</sup> 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 23<sup>rd</sup> 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 31<sup>st</sup>, 2011.

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 Treasurer 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. 10-894 be repealed.

BE TAKEN AS READ A FIRST time on this 13th day of January, 2011.

READ A SECOND AND THIRD time and finally passed this 13th day of January, 2011.

Mayor

Clerk