

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

## BYLAW NUMBER 21-1538

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### BEING a by-law 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, of 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 tax 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 per cent of the interim levy shall become due and payable on the date stipulated on the interim tax billing notice, which shall be at least 21 days following the date of the mailing of the tax bills. The second due date shall be stipulated on the interim tax billing notice. For the non-payment of taxes or any installment by the due date, a percentage charge, of 1 1/4 per cent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the first day of default. In addition, interest charges in the amount of 1/4 per cent per month, or 15 per cent per annum, shall be levied on unpaid taxes in the manner established by section 345 of the *Municipal Act*;

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3. 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.
4. The Treasurer 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.
5. That taxes are payable to the Corporation of the Municipality of Temagami, Temagami, Ontario.
6. 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. The Treasurer is hereby authorized to enter into arrangements for payment by alternative installments to allow taxpayers to spread the payment of taxes more evenly over the year in accordance with Section 342 of the Municipal Act;
7. This bylaw, in accordance with the provisions of Section 392 of the Municipal Act, permits the incorporation of water and sewer billings, and garbage billings to be applied to the tax billing in a manner and amount determined by Council.
8. That Bylaw No. 20-1494 is hereby repealed.
9. That the Clerk of the Municipality of Temagami is hereby authorized to make minor modifications or corrections of a grammatical or typographical nature to the by-law and schedule, after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.

BE TAKEN AS READ A FIRST time on this 21<sup>st</sup> day of January, 2021.

READ A SECOND AND THIRD time and finally passed this 21<sup>st</sup> day of January, 2021.

  
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Mayor

  
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Clerk