

THE CORPORATION OF THE TOWNSHIP OF NORTH HURON

BY-LAW NO. 07-2018

Being a by-law to Provide for Interim Tax Levies

WHEREAS section 317 of the Municipal Act, 2001 S.O. 2001, c.25, as amended, 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 municipality purposes;

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

NOW THEREFORE the Council of the Township of North Huron enacts as follows:

1. In this by-law the following words shall be defined as:

“Act” shall mean the Municipal Act, 2001 S.O. 2001, C.25, as amended

“Minister” shall mean the Minister of Finance;

“MPAC” shall mean the Municipal Property Assessment Corporation;

“Treasurer” means the treasurer of a lower-tier municipality or a person delegated the treasurer’s powers and duties under s.286 (5) of the Act;

2. The amounts levied shall be as follows:

- 2.1 For the Residential, Pipeline, Farm and Managed Forest property classes there shall be imposed and collected an interim levy of:

- (a) the percentage prescribed by the Minister under section subsection 317 (3) (1) of the Act; or,
- (b) 50%, if no percentage is prescribed, of the total taxes for municipal, local improvement and school purposes levied on a property in the year 2017.

- 2.2 For the Multi-Residential, Commercial and Industrial property classes there shall be imposed and collected an interim levy of:

- (a) the percentage prescribed by the Minister under section subsection 317 (3) (1) of the Act; or,
- (b) 50%, if no percentage is prescribed, of the total taxes for municipal, local improvement and school purposes levied on a property in the year 2017.

3. For the purposes of calculating the total amount of taxes for the year 2017 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 tax 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.
4. The provisions of this by-law apply in the event that assessment is added for the year 2018 to the tax roll after the date this by-law is passed and an interim levy shall be imposed and collected.
5. All taxes levied under this by-law shall be payable into the hands of the Treasurer in accordance with the provisions of this by-law.

6. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out below. The penalty shall be one and one-quarter percent (1¼%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2018.
7. The interim tax levy imposed by this by-law shall be paid in two installments due on the following dates:
 - 7.1 One-half (1/2) thereof on the 27th day of March of 2018;
 - 7.2 One-half (1/2) thereof on the 27th day of June of 2018;
8. A notice specifying the amount of taxes payable, may be mailed (including electronic mail) or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law.
9. The notice to be mailed (including electronic mail) under this by-law shall contain the particulars provided for in this by-law and the information required to be on the tax bill as stated under Section 343 (2) of the Act.
10. The subsequent levy for the year 2018 to be made under the Act shall be reduced by the amount to be raised by the levy imposed by this by-law.
11. The provisions of Section 317 of the Act, as amended apply to this by-law with necessary modifications.
12. The Treasurer or delegate shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under section 6 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
13. Nothing in this by-law shall prevent the Treasurer 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.
14. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
15. 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 5th DAY OF FEBRUARY, 2018.

READ A THIRD TIME AND PASSED THIS 5th DAY OF FEBRUARY, 2018.

CORPORATE SEAL

Reeve Neil G. Vincent

Clerk Richard Al