

**THE CORPORATION OF THE
MUNICIPALITY OF CHARLTON AND DACK**

BY-LAW NO. 199

**BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY AND TO PROVIDE
FOR THE PAYMENT OF TAXES AND TO PROVIDE FOR PENALTY AND INTEREST
OF 1 ¼ PER CENT PER MONTH.**

WHEREAS Section 317 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides that the Council of local municipality 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 Charlton and Dack deems it appropriate to provide for such interim levy on the assessment of property in the Municipality of Charlton and Dack.

NOW THEREFORE the Council of the Municipality of Charlton and Dack hereby enacts as follows:

1. The amount levied on a property shall not exceed the percentage prescribed by the Minister under Section Subsection 317 (3), paragraph 2 of the Act; 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 2013.
2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class.
3. For the purposes of calculating the total amount of taxes for 2014 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2013 because assessment was added to the tax roll during 2013, 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.
4. An interim billing of 50 per cent of the total amount of taxes for municipal and school purposes levied on the property for 2013 shall be imposed for all classes.
5. An interim billing of 50 per cent of the annual local improvement charges shall be imposed for all classes, where applicable.
6. The provisions of the by-law apply in the event that assessment is added for the year 2014 to the tax roll after the date this by-law is passed and an interim levy shall be imposed and collected.
7. That said interim tax levy shall become due and payable in one installment on the 31st day of March 2014.
8. On all taxes of the interim levy, which are in default on the 1st day of default, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1st day of each and every month the default continues.
9. On all taxes in default on January 1st, 2014, interest will be added at the rate of 1.25 percent per month for each month or fraction thereof of default.
10. 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.
11. The tax 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 in the amount of taxes payable.

12. 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 27TH DAY OF JANUARY, 2014

READ A THIRD TIME, SIGNED AND SEALED THIS 27TH DAY OF JANUARY, 2014.



WAYNE PAWSON/REEVE



DAN THIBEAULT/CLERK-TREASURER CAO