



## Corporation Of The Municipality Of South Huron

### By-Law # 18 - 2018

#### “A By-Law To Provide For Interim Tax Levies For The Year 2018”

**Whereas** Section 317(1) of the *Municipal Act*, R.S.O. 2001, c. 25, 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** Section 317(3) of the *Municipal Act*, R.S.O. 2001, c.25, as amended, provides that the amounts to be levied are subject to the following rules:

1. 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.
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 the previous year under paragraph 1, 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; and

**Whereas** Section 345(2) of the *Municipal Act*, R.S.O. 2001, c.25, as amended, provides that a percentage charge, not to exceed 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 or such later date as the by-law specifies;

**And Whereas** Section 342(1)(a) of the *Municipal Act*, R.S.O. 2001, c.25, as amended, provides that a local municipality may pass by-laws providing for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

**And Whereas** Council of the Corporation of the Municipality of South Huron deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

**Now Therefore,** Council of the Corporation of the Municipality of South Huron enacts as follows:

Definitions:

“Collector” shall mean the Treasurer of the Corporation of the Municipality of South Huron or that person’s designate;

“Minister” shall mean the Minister of Finance;

“MPAC” shall mean the Municipal Property Assessment Corporation;

1. The amounts levied shall be as follows:

1.1. For the Residential, Pipeline, Farmland and Managed Forest property classes there shall be imposed and collected an interim levy of:

(a) the percentage prescribed by the Minister; or,

(b) 50%, if no percentage is prescribed,

of the total amount of taxes for municipal and school purposes levied on the property in the year 2017.

1.2. 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 per Section 317(3) of the *Municipal Act*; or,

(b) 50% if no percentage is prescribed,

of the total amount of taxes for municipal and school purposes levied on the property in the year 2017.

2. The provisions of this by-law apply in the event that assessment that was not on the assessment roll upon which the amounts are levied is added to the tax roll in the year 2018, after the by-law is passed, and an interim levy shall be imposed and collected on the amounts of assessment added.

3. All taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law.

4. A charge of one and one-quarter percent (1¼%) of the amount of taxes due and unpaid, shall be imposed as a penalty for the non-payment or late payment of taxes in default of the installment dates set out below and it shall be applied to such taxes on the first day of default and on the first day of each calendar month during which the default continues.
5. The interim tax levy imposed by this by-law shall become due and payable in two installments as follows:
  - 5.1. Fifty percent (50%) approximately, on or before the 15<sup>th</sup> day of March 2018;
  - 5.2. Fifty percent (50%) approximately, on or before the 15<sup>th</sup> day of June 2018;
6. The Collector may mail or cause to be mailed to the taxpayer's residence or place of business, unless the taxpayer directs the Collector in writing to send the bill to another address, a notice specifying the amount of taxes payable.
7. The notice specified in item 6 above shall contain the particulars provided for in this by-law and any further information required pursuant to section 343 (2) of the *Municipal Act, R.S.O. 2001, as amended*, as it applies to the interim levy.
8. The subsequent levy for the year 2018 shall be reduced by the amount raised by the levy imposed in this by-law.
9. The provisions of s.317 of the *Municipal Act, R.S.O. 2001, as amended*, apply to this by-law with necessary modifications.
10. The Collector 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 4 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
11. Nothing in this by-law shall prevent the Collector 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.

12. 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.

13. 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 20<sup>th</sup> day of February, 2018.

Read a third time and passed this 20<sup>th</sup> day of February, 2018.

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Maureen Cole, Mayor

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Rebekah Msuya-Collison, Clerk