

THE CORPORATION OF THE TOWNSHIP OF WOLLASTON

BY-LAW NO. 2-2020

BEING A BY-LAW TO PROVIDE FOR THE 2020 INTERIM TAX LEVY AND LATE PAYMENT CHARGES

WHEREAS Section 317 (1) of the *Municipal Act, 2001, S.O. 2001*, as amended, provides that a local municipality, before the adoption of the estimates for the year, 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, 2001, S.O. 2001*, as amended states that the total amount raised when the tax rate is levied on the applicable assessment does not exceed fifty percent (50%) of the total amount raised for all purposes for the previous year by the levying of tax rates on all the properties that, in the current year, are in the property class;

AND WHEREAS Bill 140 provides that the 2020 interim levy must not exceed fifty percent (50%) of the property's final 2019 adjusted taxes in each applicable property class;

AND WHEREAS Section 342 (1) of the *Municipal Act, 2001, S.O. 2001*, as amended states in part that a local municipality may pass by-laws providing for alternative instalments and due dates to allow taxpayers to spread the payment of taxes more evenly over the year;

AND WHEREAS Section 345 (2) of the *Municipal Act, 2001, S.O. 2001*, as amended, provides that a percentage charge, not to exceed one and one quarter percent (1.25%) 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 dates as the by-law specifies;

NOW THEREFORE the Council of The Corporation of the Township of Wollaston HEREBY ENACTS as follows:

- 1) THAT interim tax levies are hereby imposed on the whole of the assessment for all property classes according to the most recently revised assessment roll, and shall be in the amount equal to fifty percent (50%) of the final 2019 taxes on the property, adjusted as permitted under Section 317 (9) if factors cause the amount to be too high or too low.
- 2) THAT when calculating the total amount of taxes for the 2020 year, under Section 1, if any taxes for Municipal and school board purposes were levied on a property for only part of 2019 because assessment was added to the assessment roll during 2019, an amount shall be added equal to the additional taxes that would have been levied on that property if taxes for the Municipal and school board purposes had been levied for the entire year.

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- 3) THAT taxes may be levied under this By-law on a property that is rateable for the current year, even if the property was not rateable for the prior year, including assessment of property that is added to the assessment roll after the by-law.
- 4) THAT the said interim tax levy shall be due and payable in two instalments:
 - i. Installment 1 – March 20, 2020
 - ii. Installment 2 – May 22, 2020
- 5) THAT on all taxes which remain unpaid on the due date, a charge as a penalty of one and one-quarter percent (1.25%) on the amount of any outstanding taxes may be levied on the first day of default and shall be levied on the first day of each calendar month thereafter in which the default continues until December 31, 2020.
- 6) THE subsequent levy for the 2020 year to be made under the *Municipal Act, 2001 S.O. 2001*, as amended, shall be reduced by the amount to be raised by the levy imposed by this by-law.
- 7) 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.
- 8) THAT on all taxes levied pursuant to this By-law remaining unpaid as at December 31, 2020, interest of one and one-quarter percent (1.25%) of the unpaid taxes shall be levied from December 31, 2020 and for each month or fraction thereof until such taxes are paid.
- 9) THAT 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.
- 10) THAT the Treasurer of The Corporation of the Township of Wollaston shall mail or cause 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. The Treasurer also has the option of emailing the printed notice to those persons who have requested to receive the notice by email.
- 11) THAT this By-law shall come into force and take effect on the date of passing.

READ a first, second and third time and finally passed this 13th, day of January, 2020

Barbara Shaw - Reeve

Brenda Vader - Clerk