

THE CORPORATION OF THE TOWN OF AMHERSTBURG

By-law No. 1999-14

Being a By-law to provide for an interim tax rate and to provide for the payment of taxes and to provide for penalty and interest of 1.25 percent per month.

WHEREAS, Section 370(8) and (9) of The Municipal Act, Chapter M.45, R.S.O. 1990, as amended by Bills 106, 149, 164 and 79 provides that the Council of a local municipality may, in 1999 before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, subject to certain restrictions;

WHEREAS, Section 370(8) and (9) of The Municipal Act, Chapter M.45, R.S.O. 1990, as amended by Bills 106, 149, 164 and 79 provides that the Council of a local municipality may, in 1999 before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50 percent if no percentage is otherwise prescribed) of the total 1998 tax rate to assessment on the residential/farm property class, Farmland property class, Managed Forest property class, and Pipeline property class.

Now THEREFORE the Council of the Corporation of the Town of Amherstburg enacts as follows:

1. THAT the interim tax rate for certain property classes shall be as follows:
 - a) An interim tax rate of **.0070545** is hereby imposed and levied on the whole of the assessment for real property in the Residential/Farm class, according to the last revised assessment roll.
 - b) An interim tax rate of **.0017635** is hereby imposed and levied on the whole of the assessment for real property in the Farmland property class, according to the last revised assessment roll.
 - c) An interim tax rate of **.0017635** is hereby imposed and levied on the whole of the assessment for real property in the Managed Forest property class, according to the last revised assessment roll.
 - d) An interim tax rate of **.0176475** is hereby imposed and levied on the whole of the assessment for real property in the Pipeline property class, according to the last revised assessment roll.

The said interim tax rate shall become due and payable in **2** installments as follows:

50 percent of the interim rate rounded upwards to the next whole dollar shall become due and payable on the **25th** day of **March**, 1999; and the balance of the interim rate shall become due and payable on the **25th** day of **May**, 1999 and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.

2. On all taxes of the interim rate, which are in default on the **1st** day of the following month 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, until December 31st, 1999.
3.
 - a) On all taxes of the interim tax rate in default on January 1st, 1999, interest will be added at the rate of **1.25 percent** per month for each month or fraction thereof of default.
 - b) On all other taxes in default on January 1st, 1999, interest shall be added at the rate of **1.25 percent** per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.

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4. Penalties and interest added on all taxes of the interim tax rate 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 rate.
5. The interim tax rate for all other classes of property shall be determined after a by-law, to be enacted by the Corporation of the County of Essex, has been duly passed to accommodate the capping requirements as set forth in Bill 79;
6. The 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 the amount of taxes payable.
7. That taxes are payable at the Town of Amherstburg Municipal Office, Amherstburg, Ontario, or other location as agreed upon by Council.

READ a first and second time this ^{22nd} day of ^{Feb.}, 1999.

READ a third time and finally passed this _____ day of _____, 1999.

Wayne Deuss
MAYOR

Mailloux
CLERK