

THE CORPORATION OF THE TOWN OF AMHERSTBURG

BY-LAW 2014-05

**By-law to provide for an interim tax rate,
the payment of taxes, and the application of a penalty and interest
of 1.25 percent per month on taxes in default.**

WHEREAS section 317 (1, 2, 3, 4) of The Municipal Act 2001, c 25, provides that the Council of a local municipality may, 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 317 (1, 2, 3, 4) of The Municipal Act 2001, c 25, provides that the Council of a local municipality may, 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 50 percent of the total 2012 tax levy for municipal and school purposes;

WHEREAS section 345 (1, 2, 3, 4) of The Municipal Act 2001, c 25 provides that the Council of a local municipality may, pass by laws to impose late payment charges for the non payment of taxes or installment by the due date;

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

1. THAT an interim tax for all property classes be levied at a rate of 50 percent of the total levy of the 2013 year. Any newly assessed property or properties assessed for part of 2013, may be levied a rate equal to 50 percent of the total levy of the 2013 year as if the property had been billable for the full twelve month period in 2013 (annualized).

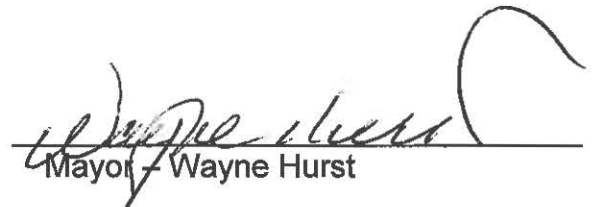
The said interim tax rate shall become due and payable in 2 installments as follows:

50 percent of the interim rate shall become due and payable on the 28th day of February, 2014; and the balance of the interim rate shall become due and payable on the 30th day of April, 2014; and non-payment of the amount on the dates stated in accordance with this section shall constitute default.

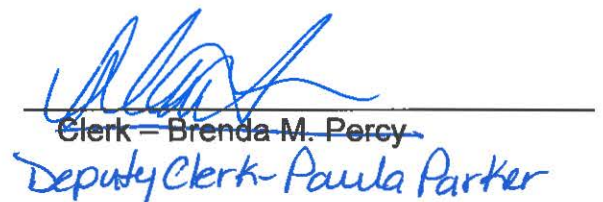
2. All taxes of the interim rate, which are in default on the 1st day following the due date, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1st day of each and every month the default continues, until December 31st, 2014.
3. a) On all taxes of the interim tax rate in default on January 1st, 2014, interest will be added at the rate of 1.25 percent per month for each month of default.
b) On all other taxes in default on January 1st, 2014, interest shall be added at the rate of 1.25 percent per month, and all by laws and parts of by-laws inconsistent with this policy are hereby rescinded.
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 collector will 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 printed notice specifying the amount of taxes payable. Failure to receive notice does not relieve the ratepayer of obligation to pay or accumulated penalties.

6. Council agrees that the Treasurer may have cause to change the dates as listed in (1) should any unforeseen delay occur.
7. That taxes are payable at the Town of Amherstburg Municipal Office, Amherstburg, Ontario, or other locations as agreed upon by the Treasurer.

Read a first, second and third time and finally passed this 20th day of January, 2014.



Mayor - Wayne Hurst



Clerk - Brenda M. Percy
Deputy Clerk - Paula Parker