

THE CORPORATION OF THE TOWN OF AMHERSTBURG

BY-LAW 2020-001

By-law to provide for an interim tax levy

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, a sum not to exceed 50 percent of the total 2019 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. An interim tax for all property classes be levied at a rate of 50 percent of the total levy of the 2019 year. Any newly assessed property or properties assessed for part of 2019, may be levied a rate equal to 50 percent of the total levy of the 2019 year as if the property had been billable for the full twelve month period in 2019 (annualized).
2. The said interim tax levy shall become due and payable in 2 installments as follows:
 - a. Fifty (50) percent of the interim levy shall become due and payable on the 28th day of February, 2020; and
 - b. The balance of the interim levy shall become due and payable on the 30th day of April, 2020; and
 - c. Non-payment of the amount on the dates stated in accordance with this section shall constitute default.
3. For all taxes levied under the authority of this By-law 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
4. For all other taxes in default on January 1st, 2020 or thereafter, a penalty 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at the rate of 1.25 percent per month, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
5. Penalties and interest added on taxes in default shall become due and payable and shall be collected forthwith.
6. The Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such a part payment provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of the taxes or any installment thereof.
7. The Treasurer will mail or cause the same to be mailed to the address of such person indicated on the last revised assessment roll, every tax notice specifying the amount of taxes payable.

8. Failure to receive notice does not relieve the ratepayer of obligation to pay or exempt the property owner from charges for interest and penalties imposed on taxes in default.
9. The Treasurer may have cause and has been delegated authority to change the dates as listed in (2) should any unforeseen delay occur.
10. That this By-law takes effect January 1, 2020.

Read a first, second and third time and finally passed this 9th day of December, 2019.



Mayor – Aldo DiCarlo



Clerk – Paula Parker