

THE TOWN OF TILLSONBURG

BY-LAW # 4248

A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY FOR THE YEAR 2019

WHEREAS section 317 of the *Municipal Act, 2001*, S.O. 2001, CHAPTER 25, provides that the council of a local municipality, before the adoption of estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality ratable for local municipal purposes;

AND WHEREAS the Council of this municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

THEREFORE the Council of the Town of Tillsonburg enacts as follows:

1. The amounts levied shall be as follows:
 - A. 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.
 - B. The percentage under paragraph "A" may be different for different property classes but shall be the same for all properties in a property class.
 - C. For the purposes of calculating the total amount of taxes for the year 2018 under paragraph "A", if any taxes for municipal and school purposes were levied on a property for only part of the year 2018 because assessment was added to the tax roll during 2018, 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.
2. The provisions of this by-law apply in the event that assessment is first added to the Collector's roll for the year 2019 and an interim levy shall be imposed at the prescribed percentage or 50 per cent if no percentage is prescribed, of the total tax rates levied for that class in the previous year.
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. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out below. The penalty shall be one and one-quarter percent (1¼%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2019.
5. The interim tax levy imposed by this by-law shall be payable in two (2) installments due on the following dates:

First Installment: The 21st day of February, 2019

Second Installment: The 23rd day of May, 2019
6. The Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable.
7. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector's roll under section 343 of the *Municipal Act, 2001*.

8. The subsequent levy for the year 2019 to be made under the *Municipal Act* shall be reduced by the amount to be raised by the levy imposed under this by-law.
9. The provisions of section 317 of the *Municipal Act, 2001*, 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.
12. This by-law shall come into force and take effect on the day of the final passing thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 14th DAY OF JANUARY, 2019.

MAYOR- Stephen Molnar

CLERK-Donna Wilson