



## THE CORPORATION OF THE TOWN OF ERIN

### By-Law #20-09

**Being a By-law to provide for a 2020 Interim tax levy and to provide for the payment of taxes and to provide for penalty and interest of 1.25 percent.**

**Whereas** Section 317 of The Municipal Act, 2001, as amended, provides that a local municipality, before adoption of the estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

**Whereas** Section 317 (9) of The Municipal Act, 2001, as amended, provides for adjustments to interim levy if the council of a municipality is of the opinion that the taxes levied under subsection (1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the council may adjust the taxes on the property under subsection (1) to the extent it considers appropriate;

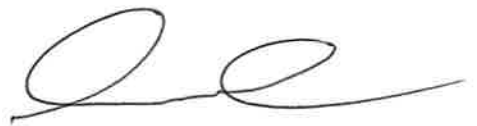
**And whereas** the assessment roll on which the 2020 taxes are to be levied was returned pursuant to the provisions of the Assessment Act;

**Now therefore the Council of The Town of Erin hereby enacts as follows:**

1. That the 2020 Interim levy shall be imposed on the assessment of each property in the municipality in an amount not to exceed 50 percent of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. For the purposes of calculating the total amount of taxes for the previous year under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the collector's roll during the year, 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.
3. The said interim tax levy shall become due and payable in two installments as follows: 50 percent of the interim levy rounded upwards to the next whole dollar shall become due and payable on the 31st day of March, 2020; the remaining 50 percent of the interim levy shall become due and payable on the 29<sup>th</sup> day of May, 2020 and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.
4. On all taxes of the interim levy, which are in default on the 1<sup>st</sup> day of April, 2020, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31<sup>st</sup>, 2020.
5.
  - a. On all taxes of the interim tax levy in default on the 1<sup>st</sup> day of January, 2021 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 the 1<sup>st</sup> day of January, 2020 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.
6. 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 collectable in respect of non-payment of any taxes or of any installment thereof.

7. The Treasurer and the Tax Collector may accept part payment from time to time on account of any taxes due and give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or of any installment thereof.
8. The collector may mail, e-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.
9. That taxes are payable at the Town of Erin Municipal Office, Hillsburgh, Ontario.
10. This by-law shall come into force and effect on passing thereof.

**Passed in Open Council on March 3<sup>rd</sup>, 2020.**



**Mayor, Allan Alls**



**Clerk, Lisa Campion**