

THE CORPORATION OF THE MUNICIPALITY OF FRENCH RIVER

BY-LAW 2019-02

BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY

WHEREAS Section 317(1) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides that a local municipality, before the adoption of the estimates for the year, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes.

AND WHEREAS Section 317(3) of the Municipal Act, 2001, provides that the amounts levied are subject to the following rules:

1. The amount levied on a property shall not exceed the prescribed percentage or 50 percent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class; and
3. 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 tax 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.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF FRENCH RIVER ENACTS AS FOLLOWS:

1. Pursuant to Section 317 of the Municipal Act, 2001, an interim levy is imposed on the assessment of all property in the Municipality of French River;
2. The amount levied shall be 50 percent, for all property classes, of the total amount of taxes for municipal and school purposes and the total amount of local improvement charges levied on the property for the previous year as determined under subsection 317 (3) of the Municipal Act, 2001.
3. The said interim taxes shall be paid in two (2) installments as follows:
 - 3.1. One half of the interim taxes rounded upwards to the next whole dollar shall become due and payable on the 27th day of March 2019.
 - 3.2. The balance of the interim taxes shall become due and payable on the 24th day of April 2019.

- 3.3. Non payment of the amount on the dates stated in accordance with this section shall constitute a default.
- 3.4. In default of such payment or any part of the installments by the day named for the payment of such amounts, the subsequent installment or installments shall forthwith become due and payable.
4. The Tax Collector shall, no later than twenty-one days prior to the due date of the first installment, mail or cause to be mailed to the address of 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.
5. Immediately after the due dates stated in section 3 of this By-law, the Tax Collector shall immediately collect at once, by distress or otherwise under the provisions of the statutes, all such installments or parts thereof that have not been paid on or before the respective dates provided, together with the said percentage penalty charges as they are incurred.
6. The Tax Collector is hereby authorized to accept part payment from time to time on any taxes due, and to give receipt for such part payment provided that the acceptance of any such part payment shall not affect the collection of any percentage penalty charge imposed and collectable under this By-law with respect to non payment of taxes or any installment thereof.
7. Taxes shall be payable to the Corporation of the Municipality of French River and are payable:
- at the Municipal Office, 44 St. Christophe Street, Suite 1, Noëlville, Ontario
 - by First Class Mail to P.O. Box 156, Noëlville, Ontario P0M 2N0
 - at participating Caisse Populaire Locations
 - by Pre-Authorized Payment by registration only
 - Online by using the services of AccèsD at <https://accesd.desjardins.com>
 - Online Banking with all major financial institutions
8. Penalties and interest apply as follows:
- 8.1. On all taxes of the interim levy, which are in default on the 27th day of March 2019 and the 24th day of April 2019, a penalty of 1.25% shall be added and thereafter a penalty of 1.25 % per month will be added on the first day of each and every month the default continues, until December 31, 2019.
- 8.2. On all taxes of the interim levy in default on January 1st, 2019, interest will be added at the rate of 1.25% per month for each month or fraction thereof of default;
- 8.3. On all other taxes in default on January 1st, 2019, interest shall be added at the rate of 1.25% per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this provision are hereby rescinded.

8.4. Penalties and interest on all taxes of the interim levy 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 levy.

9. This By-law shall take force and effect on the day of its final passing.

10. All By-laws and parts of By-laws inconsistent with this By-law are hereby rescinded.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED
THIS 16TH DAY OF JANUARY 2019.**

MAYOR

CLERK