The Corporation of the Township of Whitewater Region

By-law Number 17-01-913

Being a by-law to provide for an interim tax and to provide for the payment of taxes and payment of interest for the year 2017

Whereas, Section 317(1) of the Municipal Act, 2001 S.O. 2001, c.25 as amended provides that Council, before the adoption of estimates for the year may pass a by-law levying amounts on the assessment of property in the municipality rateable for local purposes at an amount not to exceed 50 per cent of the total amount of taxes on the property the previous year; and

Whereas, Section 345 of the Municipal Act, 2001 provides that Council may impose a percentage change as a penalty for non-payment of taxes; and

Whereas, Council deems it expedient and necessary to pass a by-law to deal with these matters;

Now therefore Council of the Corporation of the Township of Whitewater Region enacts as follows:

- That the interim tax levy for the Township of Whitewater Region shall be in the amount equal to fifty per cent (50%) of the final taxes as were levied on each property in the Township of Whitewater Region, for the previous year.
- 2. That the interim tax levy shall become due and payable in two installments, as follows:
 - 2.1 Fifty per cent (50%) of the interim levy shall become due and payable on February 28, 2017; and
 - 2.2 Fifty per cent (50%) of the interim tax levy shall become due and payable on April 28, 2017.
- That non-payments of the amounts referred to in Section 2 on the dates stated shall constitute default.
- 4. That penalty will be applied on all taxes of the interim tax levy, which are in default on March 1, 2017, a penalty of one and one quarter per cent (1.25%) shall be added and thereafter a penalty of one and one quarter per cent (1.25%) per month will be added on the first day of each and every month the default continues.
- 5. That interest will be applied on all taxes of the interim tax levy, and interest will be added at the rate of one and one quarter (1.25%) per month of each month or fraction thereof on default.
- That 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 formed part of such unpaid interim tax levy.
- 7. That the Treasurer or designate shall 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.

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- 8. That taxes are payable at the Township of Whitewater Region Municipal Office, Box 40, 44 Main Street Cobden, Ontario KOJ 1KO, or at the Bank of Nova Scotia branches of Beachburg, Pembroke and Cobden or by telebanking with all major banks.
- Nothing in this by-law shall prevent the Treasurer 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.
- 10. That By-law 16-01-842 is hereby repealed.
- 11. That this by-law shall come into force and take effect upon being passed by Council.

Read a first, second and third time and finally passed this 4th day of January, 2017.

Hal Johnson, Mayor

Robert H.A. Tremblay, Clerk

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