

THE CORPORATION OF THE MUNICIPALITY OF NORTH GRENVILLE

BY-LAW NO. 25-21

A By-Law to Levy Interim Taxes for the Year 2021

WHEREAS the *Municipal Act 2001*, as amended, provides that the total interim amount levied on a property shall not exceed the prescribed percentage, or 50 per cent of the total amount of taxes for municipal and school purposes levied on the property for the previous year; and that for the purposes of calculating the total amount of taxes for the previous year, 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;

AND WHEREAS property classes and tax ratios have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, c. A.31, as amended, and as established by regulation;

AND WHEREAS the Council of the Corporation of the Municipality of North Grenville deems it advisable to authorize an interim levy;

NOW THEREFORE the Council of the Corporation of the Municipality of North Grenville enacts as follows:

1. A separate tax rate equal to fifty per cent of the 2020 tax rate is hereby imposed upon the assessment in each property tax class for the purposes of collecting the 2021 interim levy.
2. The date for payment of taxes under this by-law for Residential, Commercial, Industrial, Multi-Residential Farmlands, Managed Forest and Pipeline Classes shall be as follows:

Interim Instalment due March 31, 2021.

3. A percentage charge of 1.25% per month shall be imposed as a penalty for non-payment of and shall be added to every tax instalment or part thereof remaining unpaid on the first day of each calendar month following the last day for payment of each such instalment and thereafter an additional charge of 1.25% shall be imposed and shall be added to every tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December, 2020. Interest on arrears of taxes is at the rate of 1.25% per month. Where arrears of taxes exist any payment toward taxes received shall first be applied against penalty and interest and then arrears until fully paid, before being applied to current taxes.
4. It shall be the duty of the Treasurer immediately after the date named in Section 2 to collect by distress or otherwise under the Provisions of the Statutes in that behalf all such tax instalments or parts thereof as shall not have been paid on or before the respective date provided aforesaid together with the said percentage charges as they are incurred.
5. The Treasurer, not later than 21 days prior to the date that the taxes are due, shall mail or cause to be mailed to the address of the residence or place of business or each person a notice setting out the tax payment or payments required to be made pursuant to this by-law, the respective date by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this by-law for late payments. A failure to receive the aforesaid notice in advance of the date for payment of the interim levy or any instalment, does not affect the timing of default or the date from which interest shall be imposed.
6. The Tax Collector and Treasurer are hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectible under Section 3 in respect to non-payment of taxes or any instalment thereof.

7. Taxes shall be payable to the Municipality of North Grenville and shall be paid to the Tax Collector at the Municipal Office, 285 County Road 44. Taxes may also be paid by mail, or if paid before the due date, at most Chartered Banks and Financial Institutions, in person, by internet or by telephone, by making the appropriate arrangement with the financial institution.
8. The Treasurer is hereby authorized to place any outstanding amounts owed to the Municipality as a charge on the appropriate tax account to be collected in a like manner as taxes.
9. The Clerk of the Municipality of North Grenville is hereby authorized to make any minor modifications or corrections of an administrative, numerical, grammatical, semantically or descriptive nature or kind to the by-law and schedule(s) as may be deemed necessary after the passage of this by-law, where such modifications or corrections do not alter the intent of the by-law.
10. This by-law shall come into force and effect on the date of passing.

PASSED AND ENACTED
THIS 2ND DAY OF MARCH 2021.

NANCY PECKFORD
Mayor

HEATHER BABCOCK-CORMIER
Clerk