

THE CORPORATION OF THE TOWNSHIP OF ESSA

BY-LAW 2019 – 14

A By-law to authorize the levy and collection of an interim tax on all properties and property classes, and to establish the date(s) for payment of taxes, and to provide for penalty and interest.

WHEREAS Section 317(1) of *The Municipal Act*, S.O. 2001, c.25, as amended, provides that the Council of a local municipality may, before the adoption of the estimates for the year under section 290, pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipal purposes; and

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

WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25, Section 391 as amended, permits the imposition of fees or charges on persons for services provided or done by or on behalf of any other municipality; and

WHEREAS the *Municipal Act*, S.O. 2001, Chapter 25, Section 398(1) (2) as amended, permits that fees or charges constitute a debt of the person to the municipality and that such amount owing can be added to the Tax Roll and collected in same manner as municipal taxes; and

WHEREAS Section 345(2) of the *Municipal Act*, as amended, provides that Council may, by by-law, impose a percentage charge as a penalty for non-payment of taxes on any class or installment thereof not exceeding 1.25% on the first day of default and on the first day of each calendar month thereafter in which default continues.

NOW THEREFORE BE IT RESOLVED THAT Council of the Corporation of the Township of Essa hereby enacts as follows:

ADMINISTRATION

1. That the amounts levied shall be as follows:
 - 1.1 For the Residential, Pipeline, Farmland and Managed Forest, Multi-Residential, Commercial and Industrial property classes there shall be imposed and collected an interim levy of:
 - (a) the percentage prescribed by the Minister under section 317(3) of the *Municipal Act*; or,
 - (b) 50%, if no percentage is prescribed, of the total taxes for municipal and school purposes levied on the property in the year 2018.
2. That the calculation of the amount shall be as follows:
 - 2.1 For the purposes of calculating the total amount of taxes for the year 2019, if any taxes for municipal and school purposes were levied on a property for only part of 2018 because assessment was added to the collector's roll during 2018, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year;

3. That the date(s) for payment of taxes levied under the authority of this By-law shall be as follows:
Due date of First Interim Installment: Two banking days before the last banking day of March
Due date of Second Interim Installment: Three banking days before the last banking day of June
4. That the date(s) for payment of taxes levied under the authority of the By-law to adopt the estimates of all sums required during the year for all purposes of the municipality for levying the rates and to expend, pledge or apply monies from reserve funds and contributions shall be as follows:
Due date of First Final Installment: Three banking days before the last banking day of September
Due date of Second Final Installment: Three banking days before the last banking day of November
5. That no discounts shall be allowed for punctual payment of any taxes or prepayment thereof.
6. That the Manager of Finance of the Corporation shall add to the amount of all taxes due and unpaid and levied under the authority of this By-law a penalty charge equal to one and one-quarter per cent (1.25%) of such amount and the penalty charge shall be added on the first day of the calendar month following the due date, and on the first day of each calendar month thereafter in which default continues but not after the end of the year in which the taxes are levied after which statutory interest of one and one-quarter per cent (1.25%) per month will apply.
7. That the Manager of Finance, no later than twenty-one (21) days prior to the date that the first installment is due, shall mail or cause to be mailed to the assessed owner as recorded in the last revised assessment roll, a tax notice setting out the amount of each installment, the date by which it is to be paid, and the penalty charge imposed for late payment.
8. That the taxes shall be payable to the Corporation on or before the due date and shall be payable at the Municipal Office, or at the Bank of Nova Scotia in Alliston and Angus, or at the TD Bank in Alliston and Angus, or via teller at the Royal Bank of Canada in Alliston. The resident (or presenter of the bill) will be responsible to pay any applicable service charge to the financial institution that accepts the payment. Electronic Fund Transfers (EFT) are available through a Pre-Authorized Payment Plan with the Township and Telephone EFT and EDI payments with various Financial Institutions. In addition, payment can be left after hours at the Municipal Office drop box on the lower level, side entrance. A pre-authorized payment plan can be arranged at the Municipal office. All payments shall be deemed to be paid to the Corporation on the date the Township receives the payment.
9. That except for accounts affected by tax registration procedures, the Manager of Finance and the Collector are hereby authorized to accept part payment from time to time on account of any such taxes that are 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 penalty charges imposed and collectable in respect of non-payment of the taxes or any installment thereof.
10. That all taxes levied pursuant to an assessment made under the provisions of Sections 33 and 34 of the *Assessment Act*, as amended, shall be due and payable upon issue and mailing of a tax notice, and said taxes shall be collected on a date to be determined by the Manager of Finance or Collector, with payments due and payable not less than twenty-one (21) days after the billing date.
11. That there be imposed a handling fee of \$30.00 for any returned cheques.

CONFLICTING LEGISLATION

12. If this By-law conflicts with the provisions of any Act, other than the *Municipal Act*, the provisions of that Act prevail to the extent of the conflict.

VALIDITY AND SEVERABILITY

13. It is hereby declared that notwithstanding any section, subsections, clause, paragraph or provision of this By-law or parts thereof, may be declared by a court of competent jurisdiction to be invalid, unenforceable, illegal or beyond the powers of Council to enact, such section or sections or parts thereof shall be deemed to be severable and that all other sections or parts of this By-law are separate and independent therefrom and enacted as such as a whole. Same shall not affect the validity or enforceability of any other provisions of this By-law or of the By-law as a whole.

Whenever any reference is made in this By-law to a statute of the Legislature of the Province of Ontario, such reference shall be deemed to include all subsequent amendments to such statute and all successor legislation to such statute.

ENFORCEMENT

14. This By-law shall be administered by the Manager of Finance of the Corporation of the Township of Essa.

FORCE AND EFFECT

15. That this By-law shall come into force and effect on the day of passing.

READ A FIRST, AND TAKEN AS READ A SECOND AND THIRD TIME AND FINALLY PASSED on this the 20th day of February, 2019.



Sandie Macdonald, Mayor



Lisa Lehr, Clerk