

**THE CORPORATION OF THE TOWNSHIP OF MCGARRY**

**BY-LAW NO. 96-2**

**being a by-law to provide that in the year 1996 and in each succeeding year, a levy be made before the adoption of the estimates for the year.**

**WHEREAS** the Municipal Act R.S.O. 1990, Chapter M45, Section 156 authorizes that the council of every local municipality may pass a by-law for the levying of taxes, before the adoption of the estimates for the year, provided that the sum levied on the whole of the real property and business assessment, according to the last revised assessment roll in accordance with Section 35 of the Assessment Act R.S.O. 1980, Chapter 31, shall not exceed 50 per cent of that which would be produced by applying to such assessment the total rate for all purposes levied in the preceding year on residential real property and business assessment of public school supporters, and

**WHEREAS** it further provides that any by-law passed under this section shall remain in force from year to year until it is repealed and any by-law repealing such by-law shall be effective only at the end of any year, and

**WHEREAS** the Council deems it advisable to enact such a by-law,

**NOW THEREFORE**, the Council of the Corporation of the Township of McGarry (hereinafter called the Corporation) enacts as follows:

1. THAT in the year 1996 and in each succeeding year, before the adoption of estimates in any such year, there shall be levied and collected on the whole of the assessment for Real Property according to the last revised Assessment Roll a sum not exceeding fifty percent (50%) of that which would be produced by applying to such assessment the total rate for all purposes levied in the preceding year on residential real property of public school supporters.
2. THAT in the year 1996 and in each succeeding year, before the adoption of estimates in any such year, there shall be levied and collected on the whole of the assessment for Business Assessment according to the last revised Assessment Roll, a sum not exceeding fifty percent (50%) of that which would be produced by applying to such assessment the total rate for all purposes levied in the preceding year on business assessment of public school supporters.

3. THAT the dates for payment of taxes under this by-law shall be as follows:

Due Date of First Instalment: March 31, 1996

Due Date of Second Instalment: May 31, 1996

except where the above dates fall on a Saturday, Sunday or a statutory holiday, then the due date shall be the preceding Friday.

4. THAT in default of payment of any instalment by the day named for payment thereof, the subsequent instalments shall forthwith become payable.

5. THAT a percentage charge of one and one quarter percent (1 1/4%) shall be imposed as penalty for non-payment of and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the last day of payment of each such instalment and thereafter an additional charge of 1 1/4% shall be imposed and shall be added to every tax instalment or part thereof remaining unpaid on the first day of each calendar month.

6. THAT the Collector, not later than 21 days prior to the date that the first instalment is due, shall mail or cause to be mailed to the address of residence or place of business of each person, a notice setting out the tax payments required to be made pursuant to this by-law, the respective dates by which they are to be paid to avoid penalty and the particulars of the penalties imposed for late payment.

7. THAT the taxes shall be payable to the Corporation of the Township of McGarry and shall be paid at the Municipal Offices at the address listed on the tax notice or by mail to Box 99, Virginiatown, Ontario P0K 1X0 on or before the due date as shown on the tax notice.

8. THAT the Clerk-Treasurer and Tax Collector be and 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 penalty charge imposed and collectable in respect of non-payment of taxes or any part instalment thereof.

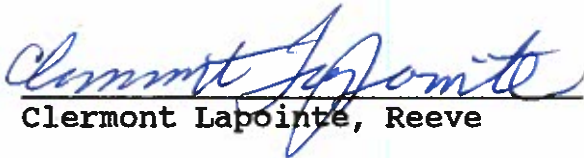
9. This by-law shall come into force and take effect on the date it receives final approval.

READ a first and second time this 19th day of February, 1996.

  
Clermont Lapointe, Reeve

  
Ardene Lefebvre, Clerk-Treasurer

READ a third and final time this 19th day of February, 1996.

  
Clermont Lapointe, Reeve

  
Ardene Lefebvre, Clerk-Treasurer