

**THE CORPORATION OF THE
TOWNSHIP OF MCGARRY
BY-LAW NO. 2019-04
BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY
AND THE PAYMENT OF INTERIM TAXES FOR THE YEAR 2019**

WHEREAS Section 317 of the Municipal Act provides that the Council of a local municipality may pass a by-law to impose an interim levy on the Assessment Roll for taxation in the current year for property in the municipality rateable for local municipality purposes;

AND WHEREAS Section 317 of the Municipal Act provides a set of rules for determining the interim tax payable, which are also subject to the municipality's discretion under section 317 (3.1) of the Municipal Act to decrease or increase the interim tax payable where it is felt that the interim amount would otherwise be too high or too low in relation to the total taxes that are anticipated to be levied on the property in the year;

AND WHEREAS the Council of this municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality.

NOW THEREFORE, The Council of the Corporation of the Township of McGarry enacts as follows:

1. Interim tax levies are hereby imposed on the whole of the Assessment for real property for all property classes according to the assessment roll for taxation in the current year and shall be equal to fifty percent (50%) of the final 2018 taxes on the property.
2. The said interim tax levy shall become due and payable 50% on March 29, 2019 and 50% on April 30, 2019.
3. When calculating the total amount of taxes for the year 2019 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 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.
4. On all taxes of the interim tax levy, which are in default on the first day of the following month a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31, 2019.
 - (a) On all taxes of the interim tax levy in default on January 1st, 2020 interest will be added at the rate of 1.25 percent per month for each month or fraction thereof of default.
 - (b) On all other taxes in default on January 1, 2020 interest shall be added at the rate of 1.25 percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
5. 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
6. The collector may 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.

7. 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.
8. That taxes are payable at the Township of McGarry Municipal Office, Virginiatown, Ontario.
9. This By-Law shall be deemed to come into force and effect on January 1, 2019 and shall apply to properties on the assessment roll for taxation in the current year as listed on that date or which were added to the roll after that date, including properties added after the date this By-Law is passed.

READ a first and second time this 12th day of February, 2019.

READ a third time and finally passed this 12th day of February, 2019.

Mayor Matt Reimer

Signatures on file

Clerk-Treasurer Anne Kmyta

