

# THE CORPORATION OF THE TOWNSHIP OF PICKLE LAKE



BY-LAW NO. 2020-06

## BEING A BY-LAW TO PROVIDE FOR INTERIM TAX LEVIES

**WHEREAS** Section 317 of the *Municipal Act* 2001, S.O. 2001, c.25, as amended, provides that the council of a local municipality, before the adoption of estimates for the year under Section 290, may pass a By-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

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

**THEREFORE** the Council for the Township of Pickle Lake **ENACTS AS FOLLOWS:**

1. In this By-law the following words shall be defined as:

“Act” shall mean the *Municipal Act*, 2001, S.O. 2001, c.25, as amended

“Minister” shall mean the Minister of Finance;

“MPAC” shall mean the Municipal Property Assessment Corporation;

“Treasurer” means the treasurer of the municipality or a person delegated the treasurer’s powers and duties under s.286 (5) of the *Act*;

If this By-law is passed in 2019 it shall come into force January 1, 2020

The amounts levied shall be as follows:

2.1 For the Residential, Pipeline, Farm and Managed Forest property classes there shall be imposed and collected an interim levy of:

the percentage prescribed by the Minister under section subsection 317 (3) paragraph 2 of the Act; or,

50% if no percentage is prescribed, of the total taxes for municipal and school purposes levied on a property in the year 2018.

2.2 For the 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 subsection 317 (3) paragraph 2 of the Act; or

(b) 50%, if no percentage is prescribed, of the total taxes for municipal and school purposes levied on a property in the year 2019.

For the purposes of calculating the total amount of taxes for the year 2019 under paragraph 2, if any taxes for municipal and school purposes were levied on a property for only part of 2019 because assessment was added to the tax roll during 2019, 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.

The provisions of this By-law apply in the event that assessment is added for the year 2019 to the tax roll after the date this by-law is passed and an interim levy shall be imposed and collected.

All taxes levied under this By-law shall be payable into the hands of the Clerk-Treasurer of the municipality, or delegate(s) in accordance with the provisions of this By-law.

There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out below. The penalty shall be one and