

**CORPORATION OF THE TOWNSHIP OF RUSSELL**

**BY-LAW NO. 2020-020**

Being a by-law to provide for interim tax levies for the year 2020.

**WHEREAS** section 317 of the *Municipal Act*, 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** Council of this municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality; now therefore be it

**RESOLVED THAT THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF RUSSELL ENACT AS FOLLOWS:**

In this by-law, the following words shall be defined as:

“Collector” shall mean the Tax Collection Officer;

“Minister” shall mean the Minister of Finance;

“MPAC” shall mean the Municipal Property Assessment Corporation;

1. **THAT** the amounts levied shall be as follows:

1.1 For the Residential, Pipeline, Farmland and Managed Forest property classes there shall be imposed and collected an interim levy of fifty percent (50%) of the total taxes for municipal, county and school purposes levied on in the year 2019.

1.2 For the Multi-Residential, New Multi-Residential, Commercial and Industrial property, classes there shall be imposed and collected an interim levy of fifty percent (50%) of the total taxes for municipal, county and school purposes levied on in the year 2019.

2. **THAT** for the purposes of calculating the total amount of taxes for the year 2019 under paragraph 1, if any taxes for municipal, county and school purposes were levied on a property for only part of 2019 because assessment was added to the collector’s 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, county and school purposes had been levied for the entire year.

3. **THAT** the amounts under paragraph 1 shall be levied on the assessment according to the assessment roll as returned by MPAC.
4. **THAT** the provisions of this by-law apply in the event that assessment is added for the year 2019 to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.
5. **THAT** there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the due date set out below. The penalty shall be one and one-quarter percent (1 ¼%) of the amount in default on the first day of April 2020 and on the first day of each calendar month during which the default continues, but not after the end of 2020.
6. **THAT** the interim tax levy imposed by this by-law shall become due and payable in two installments, on the 27<sup>th</sup> day of March 2020 and the 27<sup>th</sup> day of May 2020.
7. **THAT** the Collector shall send a tax bill to the taxpayer's residence or place of business or to the premises in respect of which the taxes are payable unless the taxpayer directs the Collector in writing to send the bill to another address, in which case it shall be sent to that address, 2001, c. 25, s. 343 (6).
8. **THAT** the Collector may send a tax bill to the taxpayer electronically in the manner specified by the municipality, if the taxpayer has chosen to receive the tax bill in that manner, 2017, c. 10, Sched 1, s. 43.
9. **THAT** the notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector's roll under section 343 of the *Municipal Act*.
10. **THAT** the subsequent levy for the year 2020 to be made under the *Municipal Act* shall be reduced by the amount raised by the levy imposed by this by-law.
11. **THAT** the provisions of section 317 of the *Municipal Act*, as amended apply to this by-law with necessary modifications.
12. **THAT** the Collector shall be authorized to accept part payment from time to time on account of any taxes due and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under section 6 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.

13. **THAT** nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.

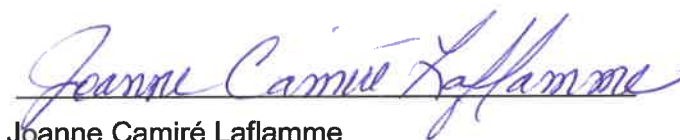
14. **THAT** in the event of any conflict between the provisions of this by-law and any other law, the provisions of this by-law shall prevail.

15. **THAT** this by-law shall come into force and take effect on the day of the final passing thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS 18<sup>TH</sup> DAY OF FEBRUARY, 2020.



Pierre Leroux  
Mayor



Joanne Camiré Laflamme  
Clerk