

The Corporation of The Town Of The Blue Mountains

By-law Number 2014 - 1

Being a By-law to levy amounts on the assessment of property rateable for local municipality purposes, and to further provide for percentage charge and interest charge in default of payment thereof

Whereas Section 317 of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended (the Act) authorizes a local municipality, before the adoption of the estimates for the year under Section 290, to pass a By-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

And Whereas the amount levied on a property shall not exceed the prescribed percentage, or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

And Whereas for the purposes of calculating the total amount of taxes for the previous year, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year;

And Whereas Section 342 of the Act authorizes a municipality to provide for the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

And Whereas Section 342 of the Act authorizes a local municipality to provide for alternative instalments and due dates in the year for which the taxes are imposed other than those established under the previous recital to allow taxpayers to spread the payment of taxes more evenly over the year;

And Whereas Section 345 of the Act authorizes a local municipality to impose late payment charges for the non-payment of taxes or any instalment by the due date;

Now Therefore the Council of The Corporation of the Town of The Blue Mountains hereby enacts as follows:

1. That there shall be levied an amount on the assessment of all properties rateable for local municipality purposes an interim levy based on 50% of the total amount of taxes for municipal and school purposes levied on the property for 2014, as adjusted.
2. That the taxes imposed by this By-law shall be paid in two instalments upon the following dates:
 - One-half thereof on the 27th day of March, 2014; and
 - One-half thereof on the 27th day of May, 2014
3. That an amount levied under this By-law on a property in a year shall be deducted from any subsequent amounts levied on the property for the year that are payable to the local municipality.
4. That alternative instalments and due dates in the year for which the taxes are imposed other than those established under clause 2 are:
 - One tenth of the total amount of taxes for municipal and school purposes levied on the property for the previous year due on the first day of each of the months January through October inclusive; and

- The total amount of taxes finally levied for the current year less the total of all instalments previously levied due on the first day of November.
5. That the Treasurer shall send a tax bill to every assessed property owner, at least 21 days before any taxes shown on the tax bill are due. The tax bill will be sent to the assessed property owner's residence or place of business or to the premises in respect of which the taxes are payable.
 6. That a percentage charge of 1.25 per cent of the amount of taxes due and unpaid shall be imposed as a penalty for the non-payment of taxes on the first day of the month following the date the taxes were due.
 7. That interest charges in the amount of 1.25 per cent shall be imposed on the amount of taxes due and unpaid on the first day of each and every month the default continues.
 8. That all taxes shall be paid into the Office of the Treasurer, Thornbury, Ontario, or through financial institutions to the credit of the Treasurer of the Town of The Blue Mountains.
 9. That if an article of this By-law is for any reason held to be invalid, the remaining articles shall remain in effect until repealed.
 10. That this By-law shall come into force and effect for the year commencing January 1, 2014.

Enacted and passed this 28th day of January, 2014.

Ellen Anderson, Mayor

Corrina Giles, Clerk