

# **THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN**

## **BY-LAW NO. 2016-04**

### **BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY AND TO PROVIDE FOR THE PAYMENT OF TAXES AND TO PROVIDE FOR PENALTY AND INTEREST OF FIFTEEN PERCENT.**

**WHEREAS** the Council of the Corporation of the Township of West Lincoln has not adopted the estimates for the year 2016:

**WHEREAS** Section 317 (1) of The Municipal Act, 2001, S.O. 2001, c. 25, provides that the council of a local municipality, before the adoption of the 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;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF WEST LINCOLN enacts as follows:**

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

“Minister” shall mean the Minister of Finance;

1. 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:

- (a) the percentage prescribed by Section 317 (3) of the Municipal Act; or,
- (b) 50%, if no percentage is prescribed,

1.2 For the Multi-Residential, Commercial and Industrial property classes there shall be imposed and collected an interim levy of:

- (c) the percentage prescribed by Section 317 (3) of the Municipal Act; or,
- (d) 50 % if no percentage is prescribed,

of the total taxes for municipal and school purposes levied on in the year 2015.

- 2. For the purpose of calculating the total amount of taxes for the year 2015 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2015 because assessment was added to the collector’s roll during 2015, 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.
- 3. The provisions of this by-law apply in the event that assessment is added for the year 2016 to the collector’s roll after the date this by-law is passed and an interim levy shall be imposed and collected.
- 4. The interim tax rates and levy as set out in Schedule “A” attached are hereby imposed and levied on the whole of the assessment for real property as outlined in Schedule “A” according to the last revised assessment roll.
- 5. The said interim tax levy shall become due and payable in two (2) installments as follows: Fifty percent (50%) of the interim tax levy shall become due and payable on the 3<sup>rd</sup> day of March; fifty percent (50%) of the interim tax levy shall become due and payable on the 5<sup>th</sup> day of May and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.

6. (a) On all taxes of the interim levy, which are in default on the 4<sup>th</sup> day of March, 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, 2016.
- (b) On all taxes of the interim levy, which are in default on the 6<sup>th</sup> day of May, 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, 2016.
7. (a) On all taxes of the interim tax levy in default on January 1, 2017, 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, 2017, 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.
8. The subsequent levy for the year 2016 to be made under the Municipal Act shall be reduced by the amount to be raised by the levy imposed by this by-law.
9. The provisions of s.317 of the Municipal Act as amended apply to this by-law with necessary modifications.
10. If any section of the by-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council for the Corporation of the Township of West Lincoln that all remaining sections of this by-law continue in force and effect.
11. 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.
12. The Treasurer shall cause to be mailed to the residence or place of business of such person indicated on the last revised assessments roll, a notice specifying the amount of taxes payable.
13. A failure to receive the aforesaid notice in advance of the date for payment of the interim levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.
14. All taxes shall be paid into the office of the Treasurer or to such financial institutions authorized by the Municipal Act and approved by the Treasurer.

**READ A FIRST, SECOND AND THIRD  
TIME AND FINALLY PASSED THIS  
25<sup>th</sup> DAY OF JANUARY 2016.**

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**MAYOR DOUGLAS JOYNER**

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**CAROLYN LANGLEY, CLERK**