



The Municipal Corporation of the Town of Fort Erie

By-law No. 4-2018

Being a By-law to Provide For Interim Taxes For The Year 2018

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

Whereas it is deemed appropriate to provide for such interim levy on the assessment of property in the Town of Fort Erie;

Now Therefore the Municipal Council of The Corporation of the Town of Fort Erie hereby enacts as follows:

1. **That** in this by-law the following words shall be defined as:

"Minister" shall mean the Minister of Finance;

"MPAC" shall mean the Municipal Property Assessment Corporation;

2. **That** the amounts levied for 2018 shall be as follows:

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

- i. The percentage prescribed by the Minister under Section 317(3) of the *Act* ;
or,
- ii. 50%, if no percentage is prescribed, of the total taxes for municipal and school purposes levied on in the year 2017.

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

- i. The percentage prescribed by the Minister under Section 317(3) of the *Act* ;
or,
- ii. 50%, if no percentage is prescribed, of the total taxes for municipal and school purposes levied on in the year 2017.

3. **That** for the purposes of calculating the total amount of taxes for the year 2017 under Section 2, if any taxes for municipal and school purposes were levied on a property for only part of 2017 because assessment was added to the collector's roll during 2017, 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. **That** the provisions of this by-law apply in the event that assessment is added for the year 2017 to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.
5. **That** all taxes levied under this by-law shall be payable to the office of the Treasurer, or any financial institution within the Town of Fort Erie, in accordance with the provisions of this by-law.
6. **That** 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 one-quarter percent (1.25%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2018.
7. **That** the interim tax levy imposed by this by-law shall be paid in two installments due on the following dates:
 - i. One-half (1/2) thereof on the 28th day of February of 2018; and
 - ii. One-half (1/2) thereof on the 30th day of April of 2018.

Non-payment of the amount on the dates stated above shall constitute default and any subsequent installments shall forthwith become payable.

8. **That** the Treasurer may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable, or such other address as the taxpayer directs.
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 *Act*.
10. **That** the final levy for the year 2018 to be made under the *Act*, shall be reduced by the amount to be raised by the levy imposed by this by-law.
11. **That** the provisions of Section 317 of the *Act*, as amended, apply to this by-law.
12. **That** the Treasurer 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. No part payment shall be accepted on account of taxes in respect of which a tax arrears certificate is registered under the *Act*, except under an extension agreement entered into under Section 378 of the *Act*.
13. **That** nothing in this by-law shall prevent the Treasurer 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 by-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.

- 16. That** the Clerk of the Town is authorized to effect any minor modifications, corrections or omissions solely of an administrative, numerical, grammatical, semantical or descriptive nature to this by-law or its schedules after the passage of this by-law.

Read a first, second and third time and finally passed this 22nd day of January, 2018.

Mayor

Clerk

I, Carol Schofield, the Clerk, of The Corporation of the Town of Fort Erie certifies the foregoing to be a true copy of By-law No. 4-2018 of the said Town. Given under my hand and the seal of the said Corporation, this day of , 2018