

# VILLAGE OF POINT EDWARD

## By-law Number 3 of 2021

### *A By-law to Provide for Interim Tax Levies for the Year 2021 for the Corporation of the Village of Point Edward*

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**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** 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 of the Village of Point Edward enacts as follows:

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

"Collector" shall mean the Point Edward tax collector;

"Minister" shall mean the Minister of Finance;

"MPAC" shall mean the Municipal Property Assessment Corporation;

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 the Minister under section 317(3)(1) of the *Municipal Act*;

or,

(b) 33.3% if no percentage is prescribed, of the total taxes for municipal, county and school purposes levied on in the year 2020.

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 the Minister under section 317(2)(1) of the *Municipal Act*,

or,

(d) 33.3% if no percentage is prescribed, of the total taxes for municipal, county and school purposes levied on in the year 2020.

2. For the purposes of calculating the total amount of taxes for the previous year under paragraph 1, if any taxes for municipal, county and school purposes were levied on a property for only part of the previous year because assessment was added to the collector's roll during the year, 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 2021 to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.

4. All taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law.

5. 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 1/4%) of the amount in default on the first day of each calendar month during which the default continues, but not after the end of 2021.

6. The interim tax levy imposed by this by-law shall be due on March 1, 2021.
7. The Collector 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.
8. 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*.
9. The subsequent levy for the year 2021 to be made under the *Municipal Act* shall be reduced by the amount to be raised by the levy imposed by this by-law.
10. The provisions of s.317 of the *Municipal Act*, as amended apply to this by-law with necessary modifications.
11. 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 5 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
12. 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.
13. 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.
14. 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 12th day of January, 2021.

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**Mayor**

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**Clerk**