

THE CORPORATION TOWN OF MATTAWA

COMMITTEE: FINANCE

CHAIRPERSON: COUNCILLOR C. LACELLE

DEPT. HEAD: FRANCINE DESORMEAU, INTERIM CLERK

TITLE: 2017 INTERIM TAX LEVY BY-LAW

 X Draft By-Law Item Policy Recommendation

Mayor D. Backer and Members of Council:

Section 317 of the Municipal Act, 2001 allows a municipality to levy on all taxable properties, an interim tax levy prior to the adoption of final budgets for each tax year. The interim tax levy is required to ensure cash flow in order to meet financial obligations prior to the final 2017 tax levy by-law that will incorporate the budget requirements of the municipality and of the Province.

The maximum allowable interim levy is fifty percent (50%) of the prior year's annualized taxes. Annualized taxes reflect taxes levied against the property at final billing, including all tax adjustments due to supplementary assessment and resulting from assessment appeals.

Consistent with the municipality's practice in previous years, the 2017 interim tax levy will be payable in two installments, one at the end of February and the other payable at the end of April.

Recommendation:

That Council of the Town of Mattawa adopt By-Law Number 17-02 authorizing the 2017 interim tax levy based on 50% of the prior year's annualized taxes.

Respectfully submitted

Councillor C. Lacelle

THE CORPORATION OF THE TOWN OF MATTAWA

BY-LAW NUMBER 17-02

BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY FOR 2017

WHEREAS Section 317(1) of the Municipal Act, 2001, S. O. 2001, C. 25, provides that the Council of a local municipality may, before the adoption of the annual estimates for 2017, adopt a by-law to levy on the whole of the assessment for taxable property for local municipal purposes;

AND WHEREAS the Council of the Corporation of the Town of Mattawa wishes to impose an interim tax levy, as authorized by the Municipal Act, 2001, S. O. 2001, c. 25, as amended;

AND WHEREAS section 342 of the Municipal Act, 2001 authorizes a Council to pass by-laws for the payment of taxes by installments and the dates in the year for which taxes are imposed on which the taxes or installments are due;

AND WHEREAS section 345 of the Municipal Act, 2001 authorizes a local municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date.

NOW THEREFORE the Council of the Corporation of the Town of Mattawa enacts as follows:

1. **THAT** the Council of the Corporation of the Town of Mattawa hereby imposes an interim tax levy for 2017 in an amount of fifty percent (50%) of the prior year's annualized taxes, according to real property in all tax classes in the last revised assessment roll:

<u>CLASS</u>	<u>TOTAL RATE</u>
RESIDENTIAL	0.020690432411
MULTI-RES	0.028314300667
COMM - OCCUPIED	0.041851546820
COMM - VAC UNITS	0.029296082774
COMM - VAC LAND	0.029296082774
INDUSTRIAL - OCCUPIED	0.052596065813
INDUSTRIAL - EXCESS	0.034187442778
LAND/VACANT	
PIPELINE	0.033187482688
RAILWAY(R-O-W) - ACRES	63.67

2. **THAT** the taxes levied for real property by this by-law shall be due and payable in equal installments as per the following schedule:

First Installment - Payable Tuesday February 28, 2017

Second Installment – Payable Friday April 28, 2017


3. **THAT** a charge of one and one-quarter percent (1 ¼%) shall be imposed as a penalty for non-payment of taxes in accordance with section 345 (2) the Municipal Act, 2001, S. O. 2001, c. 25, and shall be added to the amount of taxes due and unpaid, on the first day of

default. Therefore after, in accordance with section 345(3) of the Municipal Act, 2001, S. O. 2001, c. 25, interest charges of one and one-quarter percent (1 ¼%) each month of the amount of taxes due and unpaid, shall be imposed for non-payment of taxes not accruing before the first day of default.

4. **THAT** the Finance Department of the Corporation Town of Mattawa may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
5. **THAT** the taxes be payable at the Town of Mattawa Municipal Office, P. O. Box 390, 160 Water Street, Mattawa, ON, P0H 1V0.
6. **THAT** this By-law shall take effect upon its adoption.

READ A FIRST and SECOND time, this 23rd day of January, 2017.

READ A THIRD time and FINALLY PASSED this 23rd day of January, 2017.



Mayor

Clerk