

**THE CORPORATION OF THE TOWNSHIP OF GILLIES  
BY-LAW NO. 2020-01**

**BEING A BY-LAW TO PROVIDE FOR AN INTERIM LEVYING AMOUNT FOR THE  
YEAR 2020**

Recitals:

The *Municipal Act 2001*, Subsection 317(1) provides that Council before the adoption of the estimates for the year, may pass a by-law for levying amounts on the assessment of property in the local municipality rateable for local municipal purposes.

The *Municipal Act 2001*, Subsection 317(2) states that a by-law shall be passed in the year that the amounts are to be levied.

The *Municipal Act 2001*, Subsection 317(3) provides that the amounts under subsection (1) are subject to the following rules:

1. The amount levied on a property shall not exceed the prescribed percentage, or 50% if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. The percentage under paragraph (1) may be different for different property classes but shall be the same for all properties in a property class.
3. For the purposes of calculating the total amount of taxes for the previous year under paragraph (1), 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.

Council considers it appropriate to establish an interim tax levy for 2020.

ACCORDINGLY, the Council of The Corporation of the Township of Gillies enacts as follows:

1. That the interim levy of 50% of the previous year's billing shall be applied to the total amount of taxes for municipal and school purposes levied on the property for the year 2020.
2. That every property owner shall be taxed according to the levy amounts in this by-law and such tax shall become due and payable in two (2) installments of approximately equal amounts due on the following dates: March 5th, 2020 and May 7th, 2020, and non-payment of the full amount due on those due dates shall constitute default.
3. That the Clerk-Treasurer shall provide for the levying amounts on assessment added to the tax roll for the current year that was not on the assessment roll after the by-law is passed.

4. That an amount levied in a year shall be deducted from the total amount levied on that property for the year that are payable to the municipality.
5. That an amount levied on a property that exceeds the total amount levied on a property for the year that is payable to the municipality, shall be refunded by the Clerk-Treasurer not later than 21 days after giving notice of demand of taxes payable for the year.
6. That the Clerk-Treasurer is authorized to mail or cause to be mailed the notice of taxes due to the address of the property indicated on the last revised assessment roll.
7. That the taxes are payable by cash, cheque, post-dated cheque or money order payable at the Municipal Office of the Township of Gillies and by method of on-line and telephone banking as set out in By-law #540.
8. That on all taxes of the levy which are in default, there shall be added a penalty of 1.25% per month, on the first day of the month, until December 31, 2020.
9. On all taxes of the levy which are in default on January 1, 2021, interest shall be added at the rate of 1.25% of the amount due and be added on the first day each succeeding calendar month in which the default continues.
10. Penalties and interest added shall become due and payable as if they had originally been imposed and shall form part of the unpaid tax levy.
11. The Clerk-Treasurer and designate(s) are empowered to accept part payment from time to time on account of any taxes due. Payments shall be credited first to all penalties and interest, and then to the oldest tax arrears.
12. This By-law shall come into force and take effect upon the date of passing.

Enacted and passed this 27<sup>th</sup> day of January 2020.

**CORPORATION OF THE TOWNSHIP OF GILLIES**

**REEVE**\_\_\_\_\_

**CLERK-TREASURER**\_\_\_\_\_