

THE CORPORATION OF THE TOWNSHIP OF MATACHEWAN

BY-LAW NO. 2006-02

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF AN INTERIM TAX LEVY AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENTS THEREOF FOR 2006.

WHEREAS, Section 317(25) of the Municipal Act, 2001 R.S.O. 2001, as amended, provides that the Council of a local municipality may, each year, before the adoption of the estimates for the current year, pass a by-law levying amounts on the assessment in each property class in the local municipality rateable for local municipal purposes and;

AND WHEREAS, the Council of the Township of Matachewan has deemed it expedient to provide for such an interim levy on all eligible property within the boundaries of the Corporation of the Township of Matachewan.

NOW THEREFORE, the Council of the Corporation of the Township of Matachewan enacts as follows:

1. That there shall be levied and collected upon assessable lands and buildings within the Corporation of the Township of Matachewan the following interim taxes, rates and charges for 2006 municipal and education purposes:

<u>CLASS</u>	<u>MUNICIPAL RATE</u>	<u>EDUCATION RATE</u>	<u>TOTAL RATE</u>
<u>Residential/Farm</u>	50% of 2005 municipal taxes	50% of 2005 education taxes	50% of 2005 taxes
<u>Commercial Occupied</u>	50% of 2005 municipal taxes	50% of 2005 education taxes	50% of 2005 taxes
<u>Industrial Occupied</u>	50% of 2005 municipal taxes	50% of 2005 education taxes	50% of 2005 taxes
<u>Industrial Vacant</u>	50% of 2005 municipal taxes	50% of 2005 education taxes	50% of 2005 taxes

2. For the purposes of calculating the total amount of taxes for the year 2005 under paragraph 1, if any taxes for municipal and school purposes were levied on the property for only part of 2005 because assessment was added to collector's roll during 2005, 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 balance of all interim taxes shall become due and payable in two instalments as follows:
 - 50% of the interim levy shall become due and payable on the 28th day of February 2006.
 - 50% of the interim levy shall become due and payable on the 31st day of March 2006.
 - Provided that upon failure to make payment of one (1) instalment, the remaining instalment or instalments shall become due payable forthwith.
4. Non-payment by any ratepayer for taxable property which has been assessed within the Township of Matachewan of the amounts noted, due on the dates stated in accordance with this By-Law constitutes default. Accordingly, in addition to any amounts of taxes owing, the addition of penalty or penalties will be levied as follows:

- A percentage (%) charge of one and one quarter per centum (1 ¼ or 1.25%) shall be imposed as a penalty for non-payment, and shall be added to every tax instalment or part thereof remaining unpaid on the first day following the last day of payment of each instalment and thereafter an additional charge of one and one quarter per centum (1 ¼ or 1.25%) shall be imposed and shall be added to every such tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continued, up to and including December of this year.
- 5. The Tax Collector is hereby authorized to mail or cause to be mailed, the notice of taxes due, to the address of the residence or place of business of the person to whom such notice is required.
- 6. All taxes are due and payable to the Township of Matachewan at the municipal office (1 Moyneur Ave. [Corner of Moyneur Ave. and Margaret St.] Box 177 Matachewan, ON P0K 1M0).
- 7. The Treasurer is authorized to accept part payment from time to time on the account of any taxes due and to give receipt from time to time on account of any taxes due and to give receipt for such payment provided. However, that acceptance of any part payment shall not affect collection of any amounts already past due and/or any percentage charge imposed and collectable in respect of non-payment of any taxes or instalment thereof.
- 8. This By-Law shall come into force and effect on the date of the final passing thereof.

READ a first and second time this 16th day of January 2006.

READ a third time, enacted and passed in open Council this 16th day of January 2006.

Reeve

CAO-Clerk-Treasurer