BY-LAW 2019/01
BEING A BY-LAW TO LEVY INTERIM TAXES FOR 2019

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 the estimates for the year under Section 317, may pass a by-law levying amounts on the assessment of the property in the local municipality rateable for local municipal purposes. The amount levied on a property shall not exceed the prescribed percentage or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF WEST NIPISSING ENACTS AS FOLLOWS:

1. Interim Levy
   1.1 That an interim tax levy for the year 2019 be charged on all classes of taxable properties in the Municipality, and that the amount levied on each property shall not exceed 50 per cent of the total previous year’s taxes.

2. Due Dates
   2.1 The said interim tax levy shall become due and payable in two (2) instalments as follows:
       2.1.1 March 21, 2019
       2.1.2 April 25, 2019

3. Notice of Taxes
   3.1 The Tax Collector shall, no later than twenty-one days prior to the due date of the first instalment, mail or cause to be mailed to the address of the residence, place of business or other designate address of each person taxed, a notice setting out the rates used in calculating the taxes, the respective dates by which they are to be paid to avoid penalty, and the particulars of the penalties imposed by this by-law for default.

4. Payment and Collection
   4.1 Immediately after the due dates stated in Section 3 of this by-law, the Tax Collector shall immediately collect at once, by distress or otherwise under the provisions of the statutes, all such instalments or parts thereof that have not been paid on or before the respective dates provided, together with the said percentage penalty charges as they are incurred.

   4.2 The Tax Collector and the Treasurer are hereby authorized to accept part payment from time to time on account of any taxes, and to give a receipt for such part payment provided that acceptance of any such part payment shall not affect the collection of any percentage penalty charge imposed and collectable under this by-law with respect to non-payment of taxes or of any instalment thereof.

5. Method of Payment
   5.1 Taxes shall be payable to The Corporation of the Municipality of West Nipissing and are payable:
      i) at the municipal office at 101-225 Holditch Street, Sturgeon Falls, ON, P2B 1T1, by mail, by cash, by cheque or by debit card;
      ii) at a financial institution of your choice; or
      iii) by Internet or telebanking.

   5.2 Pre-Authorized Tax Payment Plan
       The Municipality of West Nipissing offers three convenient pre-authorized payment plan options:
(1) **Twelve (12) month plan:**
- Annual taxes owing are withdrawn over 12 months on the 1st of every month

(2) **Installment Plan:**
- Annual taxes owing are withdrawn four times a year on the installment due dates

**NOTE:** Plan options 1 and 2 are available to those ratepayers with no outstanding tax arrears

(3) **Arrears Plan:**
- Twelve (12) monthly withdrawals
- Subject to penalty and interest on any balance outstanding on the first of every month.

6. **Default of Payment**

6.1 Non-payment of any part of the installment, due by the dates stated in Section 2.0.0 shall constitute a default.

6.2 In default of payment of any part of the installment by the day named for payment thereof, the subsequent installment or instalments shall forthwith become due and payable.

7. **Penalty and Interest Charges**

7.1 On all taxes of the interim levy, which are due and payable on March 21, 2019, a penalty of 1.25% shall be added on April 1, 2019 and of the first of every month thereafter that the taxes remain in default until December 31st, 2019.

7.2 On all taxes of the interim levy which are due and payable on April 25, 2019, a penalty of 1.25% shall be added on May 1, 2019 and on the first of every month thereafter that the taxes remain in default until December 31st, 2019.

7.3 **Interest,** at the rate of 1.25% per month will be added on all amounts of taxes of the interim levy in default on January 1, 2019 and on the first day of each and every month the default continues.

7.4 Penalties and interest added on all tax rates of the interim tax levy in default, shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.

8. **Force and Effect**

8.1. This by-law shall take force and effect on the day of its final passing.

8.2 All by-laws and parts of by-laws inconsistent with this by-law are hereby rescinded.

ENACTED AND PASSED THIS 8th DAY OF JANUARY, 2019 AS WITNESSED BY THE SEAL OF THE CORPORATION AND THE HANDS OF ITS PROPER OFFICERS.

JOANNE SAVAGE  
MAYOR

MELANIE DUCHARMEM  
CLERK