

**CORPORATION OF THE MUNICIPALITY OF NEEBING**

**BY-LAW NUMBER 876-2011**

**Being a By-law to provide for an interim tax levy;  
to provide for the payment of taxes and to provide  
for penalty and interest of 1.25 percent.**

**WHEREAS** Section 317 (1) of the Municipal Act, Chapter c.25, S.O. 2001, as amended provides that a local municipality, before the adoption of the 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** Section 342 of the Municipal Act, Chapter c.25, S.O. 2001, as amended provides that the Council of a local Municipality may pass by-laws providing for the payment of taxes by installments and the date or dates in the year for which the taxes are imposed;

**AND WHEREAS** Section 345 of the Municipal Act, Chapter c.25 S.O. 2001, as amended states that a municipality may, in accordance with this section 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 MUNICIPALITY OF NEEBING HEREBY ENACTS AS FOLLOWS:**

1. An interim tax is hereby imposed on all properties within the residential and farm classes, which levy shall, for each property, equal 50% of the annualized taxes for the year 2010 on that property.
2. An interim tax is hereby imposed on all properties within the pipeline class, which levy shall, for each property, equal 50% of the annualized taxes for the year 2010 on that property.
3. An interim tax is hereby imposed on all properties within the Farmland class, which levy shall, for each property, equal 50% of the annualized taxes for the year 2010 on that property.
4. An interim tax is hereby imposed on all properties within the Managed Forest class, which levy shall, for each property, equal 50% of the annualized taxes for the year 2010 on that property.
5. An interim tax is hereby imposed on all properties within the Commercial class, which levy shall, for each property, equal 50% of the annualized taxes for the year 2010 on that property.
6. The said interim tax levy shall become due and payable in two installments as follows:  
  
50% of the interim levy shall become due and payable on the 23<sup>rd</sup> day of February, 2011, 50% of the interim levy shall become due and payable on the 25<sup>th</sup> day of May, 2011, and nonpayment of the amount of the dates stated in accordance with this section shall constitute default.
7. On all taxes of the interim levy, which are in default on the 1<sup>st</sup> day of March, and the 1<sup>st</sup> day of June, a penalty charge of 1.25% of the amount of taxes due and unpaid, shall be added.

8. On all taxes in default, interest charges shall accrue and be added each month at the rate of 1.25% per month.
9. Penalties and interest added on all taxes of the interim tax levy 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.
10. The collector 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.
11. That taxes are payable in Canadian funds at the Corporation of the Municipality of Neebing Municipal Office, Thunder Bay, Ontario.
12. All by-laws and parts of by-laws inconsistent with the policy are hereby rescinded.

**ENACTED AND PASSED IN COUNCIL** this 19<sup>th</sup> day of January, 2011 as witnessed by the corporate seal of the Corporation of the Municipality of Neebing and the hands of its proper Officers duly authorized in that behalf.

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Mayor

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Clerk

Read for a first time this 19<sup>th</sup> day of January 2011.

Read for a second time this 19<sup>th</sup> day of January 2011.

Read for a third time and finally passed this 19<sup>th</sup> day of January 2011.