

THE CORPORATION OF THE TOWNSHIP OF STRONG
BY – LAW #2011 -005

**BEING a By-law to provide for an Interim Levy
and the payment of Interim Taxes for 2011**

WHEREAS Section 317 of the Municipal Act, 2001 provides that the Council of a local municipality may pass a by-law to impose an interim levy on the assessment roll for taxation in the current year for property in the municipality rateable for local municipality purposes;

AND WHEREAS Section 317 of the Municipal Act provides a set of rules for determining the interim tax payable, which are also subject to the municipality's discretion under Section 317 (3) of the Municipal Act to levy the percentage of the previous years taxes.

AND WHEREAS the Council of the municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

NOW THEREFORE the Municipal Council of the Corporation of the Township of Strong enacts as follows:

1. Interim Tax Levies are hereby imposed on the whole of the assessment for real property for all property classes according to the assessment roll for taxation in the year 2011, and shall be in the amount equal to 50% of the final 2010 taxes on the property with a minimum billing charge of \$25.
2. When calculating the total amount of taxes for the year 2011 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2010, 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 said Interim Tax Levy shall become due and payable in one (1) installment due and payable on the 31st day of March 2011 and non-payment of the amount on the date stated in accordance with this section shall constitute default and penalty shall be imposed on the 1st of April 2011.
4. The Treasurer of the Township of Strong shall add to the amount of all taxes due and unpaid, interest at the rate of 1.25% per month or fraction thereof, being 15% per annum, and all by-laws and parts of by-laws inconsistent with this paragraph are hereby superseded.
5. Interest added on all taxes 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.
6. The Treasurer shall cause to be mailed to the residence or place of business of such person indicated on the 2011 revised assessment roll, a notice specifying the amount of taxes payable.
7. A failure to receive the aforesaid notice in advance of the date for payment of the interim levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.
8. The Treasurer of the Township of Strong may accept part payments on account of any taxes due, but such acceptance shall not affect interest under section 5 of this by-law.
9. This by-law shall be deemed to come into force and effect on January 1st 2011 and shall apply to properties on the assessment roll for taxation in the year 2010 as listed on that date or which were added to the roll after that date, including properties added after the date this by-law is passed.

10. Previous by-laws are hereby repealed

READ A FIRST AND SECOND TIME THIS 11th DAY OF January 2011 on a Motion by: Merlyn Snow and
Seconded by: Jason Cottrell

READ A THIRD TIME AND FINALLY PASSED ON A MOTION BY : Jason Cottrell
AND SECONDED BY : J. D. Newstead this 25th DAY OF January 2011

Linda Maurer, Clerk

Christine Ellis, Mayor