

THE CORPORATION OF THE  
TOWNSHIP OF ASPHODEL-NORWOOD

BY-LAW No. 2011-09

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*Being a by-law to provide for an Interim Tax Levy and the Payment of Interim Taxes for the Year 2011.*

**WHEREAS** Section 317 of the Municipal Act, 2001, S.O. 2001, c.25, 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 317 (3) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides a set of rules for determining the interim tax payable, which are also subject to the municipality's discretion under Section 317 (9) of The Municipal Act to decrease or increase the interim tax payable where it is felt that the interim amount would otherwise be too high or too low in relation to the total taxes that will be levied on the property in the year;

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

**NOW THEREFORE** the Council of the Corporation of the Township of Asphodel-Norwood 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 current year, and shall be in the amount equal to fifty per cent (50%) of the final 2011 taxes on the property.
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 2011, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for the municipal and school purposes had been levied for the entire year.
3. The said interim tax levy shall become due and payable in two (2) installments due and payable on the 25<sup>th</sup> day of March 2011 and the 27<sup>th</sup> day of May 2011, and non-payment of the amount on the dates stated in accordance with this section shall constitute default.
4. The Treasurer of the Township of Asphodel-Norwood shall add to the amount of all taxes due and unpaid, interest at the rate of 1.25% per month or a fraction thereof, being 15% per annum, and all by-laws and parts of by-laws inconsistent with this paragraph are hereby superseded.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 be come 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 last 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 Asphodel-Norwood may accept partial payment on account of any taxes due, but such acceptance shall not affect interest under Section 4 of this by-law.
9. This by-law shall be deemed to come into force and effect on the 1<sup>st</sup> day of January 2011 and shall apply to properties on the assessment roll for taxation in the current year 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.

Read a first and second time this 8<sup>th</sup> day of February, 2011.

Read a third time and finally passed this 8<sup>th</sup> day of February, 2011.

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Reeve Douglas J. Percy

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CAO/Clerk Valerie Przybilla