

**BY-LAW NUMBER 2019-168**

**OF**

**THE CORPORATION OF THE TOWNSHIP OF UXBRIDGE**

**BEING A BY-LAW TO PROVIDE FOR INTERIM TAX LEVIES FOR THE YEAR 2020 FOR THE TOWNSHIP OF UXBRIDGE**

**WHEREAS** Section 317 of the Ontario Municipal Act, 2001, as amended, provides that the council of a local municipality, before the adoption of 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** the Council of the Township of Uxbridge 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 UXBRIDGE HEREBY ENACTS A BY-LAW AS FOLLOWS:**

1. The interim amounts levied and collected for all property classes shall be as follows:
  - (a) the percentage prescribed by the Minister under section 317(10) of the Municipal Act; or
  - (b) 50%, if no percentage is prescribed, of the total taxes for municipal, regional and school board purposes levied in the year 2019.
2. For the purposes of calculating the total amount of taxes for the year 2019 under paragraph 1, if any taxes for municipal, regional and school purposes were levied on a property for only part of 2019 because assessment was added to the collector's roll during 2019, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal, regional and school purposes had been levied for the entire year.
3. The provisions of this by-law apply in the event that assessment is added for the year 2019 to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.
4. All taxes levied under this by-law shall be payable in accordance with the provisions of this by-law.
5. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out below. The penalty shall be one and one-quarter percent (1¼%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2019.
6. On all taxes in default on January 1, 2020, interest shall be added on the first day of each calendar month thereafter in which default continues.
7. The interim tax levy imposed by this by-law shall be paid in two installments due on the following dates:
  - 7.1 One-half (½) thereof on the 26<sup>th</sup> day of February of 2020.
  - 7.2 One-half (½) thereof on the 28<sup>th</sup> day of April, 2020.
8. As an alternative to Section 7 above a taxpayer can make payments beginning January 1, 2020 in accordance with the policy adopted by Council in Resolution No. 114/92, which allows taxpayers to pay their property and business taxes in 11 monthly installments through the Township's Pre-Authorized Payment (PAP) Plan.

9. The Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable.
10. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the tax roll under section 340 of the Municipal Act.
11. The subsequent levy for the Year 2020 to be made under the Municipal Act shall be reduced by the amount to be raised by the levy imposed by this by-law.
12. The provisions of Section 317 of the Municipal Act, as amended, apply to this by-law with necessary modifications.
13. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under section 5 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
14. Nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-law governing the collection of taxes.
15. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
16. This by-law shall come into force and take effect on the day of the final passing thereof.

**READ a FIRST, SECOND and THIRD time and finally passed this 9<sup>th</sup> day of December, 2019.**

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DAVE BARTON  
MAYOR

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DEBBIE LEROUX  
CLERK