

BY-LAW NUMBER 14

A BY-LAW TO ESTABLISH PROVISIONS WITH  
RESPECT TO THE PAYMENT OF TAXES IN THE  
TOWN OF PELHAM.

WHEREAS Section 120 and 150, of the Assessment Act, R.S.O. 1960, Chapter 23, as amended, authorize a municipal council to pass by-laws as to the mode of payment of taxes within the municipality.

NOW THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWN OF PELHAM ENACTS AS FOLLOWS:

1. THAT a tax statement shall be caused to be delivered, either by person or prepaid post, to each ratepayer before the 1st. day of May in each year.

2. THAT provided the full amount of taxes set out in the tax statement is paid on or before the 15<sup>th</sup> day of May in the year in which the taxes are levied the taxpayer shall be entitled to a discount of one percent (1%) on the amount of the second instalment and a discount of two percent (2%) on the amount of the third instalment and a discount 3% on the amount of the fourth instalment as set out in the said tax statement.

3. THAT any annual municipal tax claim of \$50.00 or less, as shown on the municipal tax statement shall be payable in one instalment only and become due and payable on the 15<sup>th</sup> day of May in the year in which taxes are levied.

4. THAT a subdivision of the items of taxation where the total amount of claim for taxes exceeds \$50.00, shall be made and become payable in four instalments in the following manner: - The first instalment shall consist of ¼ of the amount of the taxes levied and shall become due, owing and payable on or before the 15<sup>th</sup> day of May in each year in which levied; the second instalment shall consist of ¼ of the amount of the taxes and such second instalment shall be paid on or before the 15<sup>th</sup> day of July in each year; the third instalment shall consist of ¼ of the taxes and shall be paid on or before the 15<sup>th</sup> day of September, and the fourth instalment shall consist of the remaining ¼ of the taxes and shall be paid on or before the 15<sup>th</sup> day of November, in each year, provided that in default of payment of any instalment by the day named for payment thereof, the subsequent instalment shall forthwith become payable.

5. THAT penalties at the rate of one percent (1%) per month will be added for non-payment of taxes on due dates, as herein set out, calculated to the time of payment of taxes during the current year the amount of penalty will be calculated and added to tax account on the 1st. day of each month.

6. The Treasurer and Collector are hereby authorized and empowered to accept part payment from time to time on account of any taxes due.

7. THAT after the 31st. day of December, of current year, interest at the rate of 2/3 of 1% per month will be added on the 1st. day of each and every month until the taxes are paid. *repealed by by-law #17 (1970)*

B. THAT by-law # 844-68 of the former Village of Fonthill and by-law # of the former Township of Pelha, be and the same are hereby repealed.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED IN COUNCIL THIS 5<sup>th</sup> DAY OF JANUARY A.D. 1970.

  
MAYOR

  
CLERK