

THE CORPORATION OF THE
TOWN OF PELHAM
BY-LAW #2928 (2008)

Being a by-law to provide for an interim tax levy for the year 2008.

WHEREAS Section 317 of the *Municipal Act*, Chapter 25, S.O. 2001, 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 the council of this municipality deems it appropriate to provide such interim levy on the assessment of property in this municipality;

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

In this by-law, the following words shall be defined as:

“COLLECTOR” shall mean the Municipal Tax Collector.

“MINISTER” shall mean the Minister of Finance.

“MPAC” shall mean the Municipal Property Assessment Corporation.

1. The amounts shall be levied as follows:
 - 1.1 For the residential, Pipeline, Farmland and Managed Forest property classes, there shall be imposed and collected an interim levy of:
 - (A) the percentage prescribed by the Minister under Section 317 (3) of the *Municipal Act*; or,
 - (B) 50%, if no percentage is prescribed.of the total taxes for municipal and school purposes levied in the year 2007.
 - 1.2 For the Multi-Residential, Commercial and Industrial property classes, there shall be imposed and collected an interim levy of:
 - (A) the percentage prescribed by the Minister under Section 317 (3) of the *Municipal Act*; or,
 - (B) 50%, if no percentage is prescribed.of the total taxes for municipal and school purposes levied in the year 2007.

The amounts shall be levied on the assessment according to the Assessment Roll, as returned by MPAC.

2. For the purpose of calculating the total amount of taxes for the year 2007 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2007 because assessment was added to the collector's roll during 2007, 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 provisions of this by-law apply in the event that assessment is added for the year 2008 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 and collected under this by-law shall be payable into the Office of the Treasurer or Collector, or any financial institution within the Town of Pelham. Payment must be received at Town Hall on or before the due dates in accordance with the provisions of this by-law.
5. The interim tax levy imposed by this by-law shall have a date of demand February 4, 2008 and shall be paid in two installments due on the following dates:
 - 5.1 One-Half ($\frac{1}{2}$) thereof on the **29th Day of February, 2008**
 - 5.2 One-Half ($\frac{1}{2}$) thereof on the **30th Day of April, 2008**Non-payment of the amount on the dates stated above shall constitute default and any subsequent installments shall forthwith become payable.
6. The Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxes under this by-law, a notice specifying the amount of taxes payable.
7. 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 Collector's Roll under Section 340 of the *Municipal Act*.
8. The final levy for the year 2008 to be made under the *Municipal Act* shall be reduced by the amount to be raised by the levy imposed by this by-law.
9. The provisions of Section 317 of the *Municipal Act* apply to the by-law with necessary modifications.
10. The Treasurer and 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 in respect of non-payment or late payment of any taxes or any installment of taxes.
11. 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-laws governing the collection of taxes.
12. 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.
13. This by-law shall come into force and take effect on the date of the final passing thereof.

READ A FIRST, SECOND AND THIRD TIME
AND FINALLY PASSED BY COUNCIL THIS
21st DAY OF JANUARY, 2008 A.D.


MAYOR


CLERK