

# **The Corporation of the Town of Lakeshore**

## **By-law 90-2020**

### **Being a By-law to Authorize an Interim Tax Levy Prior to the Adoption of the Estimates for the Year 2021**

**Whereas**, the Council of The Corporation of the Town of Lakeshore wishes to impose an interim levy as authorized by section 317 of the *Municipal Act, 2001*;

**And whereas**, pursuant to section 317(2) of the *Municipal Act, 2001*, a by-law may be passed in November or December of the previous year if it provides that it does not come into force until a specified day in the following year;

**Now therefore the Council of The Corporation of the Town of Lakeshore enacts as follows:**

1. The Treasurer of The Corporation of the Town of Lakeshore is authorized to levy in 2021 on the whole of the assessment for taxable property according to the last revised assessment roll.
2. The resulting tax levied on real property (hereinafter referred to as the "Interim Levy") shall be payable in as follows:
  - (a) Interim Levy of up to \$200.00, to be payable in a single installment on or before February 26, 2021;
  - (b) Interim Levy in excess of \$200.00 to be divided over two installments and payable on or before:
    - i) February 26, 2021 – First installment; and
    - ii) April 30, 2021 – Second installment.
3. The Treasurer is authorized to adjust the Interim Levy of any property at the request of the property owner if the taxes imposed by this By-law significantly exceed 50% of the taxes paid by the property in 2020 adjusted to annualize any assessment changes which were incurred during 2020. No adjustment made shall reduce the 2021 Interim Levy to below 50% of the 2020 adjusted tax amount. No adjustment will be made after the final 2021 taxes for the property have been calculated.
4. The Treasurer may levy the taxes in accordance with the provisions of this by-law on the assessment of property that is added to the assessment roll after this by-law is passed.
5. The Treasurer shall add to the amount of all taxes due and unpaid and levied under the authority of this by-law, a penalty charge equal to 1.25 percent of such amount and the penalty charge shall be added on the first day following the due date.
6. The Treasurer shall add to the amount of all taxes due and unpaid and levied under the authority of this By-law a late payment charge equal to 1.25 percent of such amount and the late payment charge shall be added on the first day of each month thereafter in which default continues.
7. The Treasurer is authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such a 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 of the taxes or any installment thereof. The Treasurer is further authorized to execute agreements relating to part payments.

8. The Treasurer is authorized and directed to mail or provide details of taxes due for a property to the address of the property of the person taxed or the individual, corporation, partnership or other organization responsible for payment.
9. Failure to receive a Tax Notice does not exempt the property owner from penalty and late payment charges as outlined in sections 5 and 6 of this by-law.
10. This by-law comes into force and effect on January 1, 2021.

**Read and passed in open session on November 10, 2020.**

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**Mayor  
Tom Bain**

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**Clerk  
Kristen Newman**