

# THE CORPORATION OF THE TOWN OF KINGSVILLE

## BY-LAW 8-2021

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### Being a By-law to provide for an Interim Tax Levy and to provide for the Payment of Taxes

**WHEREAS** Section 317 (1) of the *Municipal Act*, S.O. 2001, c. 25 provides that the Council of a local municipality may, before the adoption of the estimates for the year under Section 290, pass a By-law levying amounts on the assessment or part thereof for real property according to the last revised assessment roll, a sum of fifty per cent (50%) of the total amount of 2020 taxes for municipal and school purposes levied on the property.

### **NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF KINGSVILLE ENACTS AS FOLLOWS:**

1. (A) An interim tax levy on all assessment classes be imposed and levied on the whole of the assessment classes for real property and at the rates so indicated on Schedule "A" to this By-law.  
  
(B) That the said tax rates shall be levied on assessment added, after this By-law is passed, to the collector's roll for this year that was not on the assessment roll for the previous year.
2. Payment of taxes under this By-law shall be payable in two installments, which shall be due and payable on **February 26, 2021** and **May 31, 2021**.
3. That all taxes levied respectively as aforesaid and other rates payable as taxes, shall be payable into the hands of the Treasurer and/or Tax Collector in accordance with the provisions of this By-law.
4. (A) That there shall be imposed an additional percentage charge for non-payment of taxes of one and one-quarter percent (1.25%) on the first day of the default and on the first day of each calendar month thereafter in which default continues. No discount shall be allowed for pre-payment.  
  
(B) On all other taxes in default on January 1, 2021 interest shall be added at the rate of one and one-quarter percent (1.25%) per month and all By-laws and parts of By-laws inconsistent with this policy are hereby rescinded.  
  
(C) That failure to receive a tax notice does not exempt the property owner from penalty and late payment charges as outlined in clauses 4 (A) and 4 (B) of this By-law.
5. Council reserves the right to waive or reduce the penalty and interest calculations outlined in clauses 4 (A) and 4 (B), for specified periods of time, through an approved motion of Council. Any such waivers or reductions shall be applied consistently, to all property classes.
6. That the Treasurer and/or Tax Collector, no later than twenty one (21) days prior to the date the first installment is due, may mail or cause to be mailed to the address of the residence or place of business of each person taxed as aforesaid, a notice specifying the amount of taxes payable by such person or corporation.
7. That the Treasurer and/or Tax Collector shall hereby be authorized to administer a pre-authorized payment plan for the Town of Kingsville and accept four (4) quarterly due date or twelve (12) monthly payments on account of taxes due.

8. That nothing herein contained shall prevent the Treasurer and/or Tax Collector from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the statutes and By-laws governing the collection of taxes.
9. Taxes shall be payable to The Corporation of the Town of Kingsville and shall be paid to the Treasurer and/or Tax Collector or paid at any financial institution which is authorized to accept payment under the Canadian Payments Association Regulations.
10. This By-law shall remain in force from year to year until it is repealed and any By-law repealing this By-law shall be effective only at the end of any year.
11. In the event of conflict between the provisions of this By-law and any other By-law, the provisions of this By-law shall prevail.
12. That all By-laws inconsistent with this By-law are hereby repealed.
13. 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 25<sup>th</sup> DAY OF JANUARY, 2021.**

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**MAYOR, Nelson Santos**

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**CLERK, Jennifer Astrologo**