

**CORPORATION OF THE TOWNSHIP  
OF SOUTH ALGONQUIN**

**BY-LAW NO: 21-627**

**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, 2001, provides that the Council of 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** Section 317(3), p.(1) of the Municipal Act, 2001, provides that the amount levied on a property, shall not exceed 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year.

**AND WHEREAS** Section 317(3), p.(3) of the Municipal Act, 2001, provides that for the purposes of calculating the total amount of taxes for 2021, if any taxes for municipal and school purposes were levied on a property for only part of the previous year, because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes had been levied for the entire year, 2020.

**AND WHEREAS** Section 317(9) of the Municipal Act, 2001, provides that if the Council of a municipality is of the opinion that the taxes levied under subsection (1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the Council may adjust the taxes on the property to the extent it considers appropriate.

**NOW THEREFORE BE IT RESOLVED THAT** the Council for the Corporation of the Township of South Algonquin enacts as follows:

1. **THAT** for the year 2021 the interim levy for all property classes shall be calculated at 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. **THAT** the amount levied on a property shall not exceed the prescribed percentage, being not more than 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
3. **THAT** the said interim tax levy shall become due and payable in two instalments:  
1<sup>st</sup> instalment: March 31, 2021  
2<sup>nd</sup> instalment: May 31, 2021
4. **THAT** on all taxes of the interim levy, which are in default on the first day after the due date, a 1.25% penalty shall be added and thereafter a penalty of 1.25% per month will be added on the 1<sup>st</sup> day of each and every month the default continues, until December 31, 2021.
5. **THAT** the collector is hereby authorized to mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
6. **THAT** taxes are payable at the Township of South Algonquin, 7 Third Avenue PO Box 217 Whitney ON K0J 2M0.
7. **THAT** all current tax collection policy and procedure related to penalty and interest charges shall remain in full force and effect.
8. **THAT** this By Law shall come into force and take effect immediately upon the passing thereof.

**READ** a first and second time on this 3<sup>rd</sup> day of February 2021.

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Mayor – Jane A. E. Dumas

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CAO/Clerk Treasurer-Holly Hayes

**READ** a third time and finally passed on this 3<sup>rd</sup> day of February 2021.

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Mayor – Jane A. E. Dumas

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CAO/Clerk Treasurer-Holly Hayes