

THE CORPORATION OF THE TOWNSHIP OF EAST HAWKESBURY

BY-LAW NUMBER 2020-29

Being a By-Law to Levy and Collect Property Taxes for 2020

WHEREAS the Council of the Corporation of the Township of East Hawkesbury wishes to raise on all ratable property during the year for local Municipal Purposes the sum totaling **\$2,255,963.00** pursuant to Section 290 of the Municipal Act, 2001, c.25, as amended (hereinafter referred to as the "*Municipal Act*");

AND WHEREAS all property assessment rolls on which the 2020 taxes are to be levied have been returned pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the "*Assessment Act*");

AND WHEREAS Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the *Assessment Act*;

AND WHEREAS the Council of the United Counties of Prescott and Russell has established tax ratios pursuant to Section 308 of the *Municipal Act* for each Property Class;

AND WHEREAS the Council of the United Counties of Prescott and Russell has established rate reductions pursuant to Section 313 of the *Municipal Act* for each prescribed Property Subclass;

AND WHEREAS the Council of the United Counties of Prescott and Russell has established tax rates for upper-tier purposes pursuant to Section 311 of the *Municipal Act* for each Property Class;

AND WHEREAS Section 312 of the *Municipal Act* provides for the establishment of tax rates to be levied for local municipal purposes;

AND WHEREAS the taxes for School purposes shall be levied, collected and administered by the Municipality in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98 made and most recently revised under that Act;

AND WHEREAS Part X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts;

NOW THEREFORE, the Council of The Corporation of the Township of East Hawkesbury **ENACTS AS FOLLOWS:**

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

"Collector" shall mean Treasurer, Deputy Treasurer, Tax Collector, Deputy Tax Collector or person designated by the Treasurer.

1. **THAT** for the taxation year 2020 the Municipality shall levy on ratable property the Tax Rates set out in Schedule "A" attached hereto and forming part of this by-law;
2. **AND THAT** the Treasurer is hereby authorized to levy a special garbage collection and disposal rate on those properties as per Schedule "B" attached hereto and forming part of this By-Law;
3. **AND THAT** the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy for the year 2020;

4. **AND THAT** the final tax levy to be billed and imposed under this by-law shall be paid in one (1) installment which shall become due and payable on July 31, 2020 and one (1) installment due and payable on September 30, 2020;
5. **AND THAT** the Collector shall mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable including local improvement rates, as well as other rates and charges;
6. **AND THAT** 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 on the tax bill under Section 343 of the *Municipal Act*;
7. **AND THAT** all taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law;
8. **AND THAT** there shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the installment dates set out above in accordance with Section 345(2) of the *Municipal Act*. The penalty shall be one and one-quarter (1.25%) of the amount in default on the first day of default being the day immediately after the due dates referred to above;
9. **AND THAT** there shall be levied an interest charge pursuant to Section 345 (3) of the *Municipal Act* of one and one quarter percent (1.25) calculated on the first day of the next calendar month after default or non-payment of each installment levied pursuant to this by-law and a further one and one quarter percent (1.25%) shall be levied on the unpaid installment on the first day of each calendar month thereafter for so long as the installment remains unpaid;
10. **AND THAT** 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 under this by-law in respect of non-payment or late payment of any taxes or any installment of taxes;
11. **AND THAT** 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. **AND THAT** the Municipal Treasurer is hereby directed and authorized to undertake any required action necessary to collect the taxes levied herein;
13. **AND THAT** this by-law comes into force on the day it is passed.

READ A FIRST, SECOND AND THIRD TIME AND PASSED IN OPEN COUNCIL THIS 14th DAY OF April, 2020.

Robert Kirby, Mayor

Luc Lalonde, Clerk-Treasurer

SEAL

