

# THE CORPORATION OF THE MUNICIPALITY OF LAMBTON SHORES

## BY-LAW 97 OF 2021

### BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY FOR 2022 AND TO PROVIDE FOR THE PAYMENT OF TAXES AND TO PROVIDE FOR PENALTY AND INTEREST CHARGES

**WHEREAS** *Section 317(1) of the Municipal Act, 2001*, provides that a local municipality, before the adoption of the estimates for the year, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipal purposes;

**AND WHEREAS** *Section 317(3) of the Municipal Act, 2001*, states that the amounts to be levied are subject to the following rules:

1. The amount levied on a property shall not exceed the prescribed percentage or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class.
3. For the purposes of calculating the total amount of taxes for the previous year under paragraph 1, 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 for municipal and school purposes had been levied for the entire year;

**AND WHEREAS** the Municipality deems it expedient to collect a portion of the local improvements and additional charges on the interim bill:

**THEREFORE**, the Council of the Corporation of the Municipality of Lambton Shores enacts as follows:

1. The said interim tax levy shall become due and payable in two (2) installments as follows:  
  
Fifty percent (50%) of the interim levy shall become due and payable on the 28<sup>th</sup> day of February 2022 and the balance of the interim levy shall become due and payable on the 31<sup>st</sup> day of May, 2022 and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.
2. On all taxes of the interim levy which are in default, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues until December 31<sup>st</sup>, 2022.

3. On all other taxes in default on January 1<sup>st</sup>, 2022, interest shall be added at the rate of 1.25 percent per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
4. Penalties and interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.
5. The collector may 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 any of the Lambton Shores Municipal Offices, or by such other arrangements as approved by the Municipality of Lambton Shores.

**READ A FIRST, SECOND AND THIRD TIME, AND FINALLY PASSED** this 21<sup>st</sup> day of December, 2021.

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Mayor

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Clerk