

CORPORATION OF THE TOWN OF GANANOQUE

BY-LAW NO. 2017-003

**BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY
AND THE PAYMENT OF INTERIM TAXES FOR THE YEAR 2017.**

WHEREAS Section 317 of the Ontario Municipal Act, 2001, provides that the Council of a local municipality may pass a by-law to impose an interim levy on the assessment roll for taxation in the current year for property in the municipality ratable for local municipality purposes;

AND WHEREAS Section 317(3) of the Ontario Municipal Act provides a set of rules for determining the interim tax levy, which are also subject to the municipality's discretion under Section 317(9) of the Ontario Municipal Act to decrease or increase the interim tax levy where it is felt that the interim amount would otherwise be too high or too low in relation to the total taxes that are anticipated to be levied on the property in the year.

AND WHEREAS the Council of The Corporation of the Town of Gananoque deems it appropriate to provide for such interim levy on the assessment property in the Town.

NOW THEREFORE the Municipal Council of the Corporation of the Town of Gananoque enacts as follows:

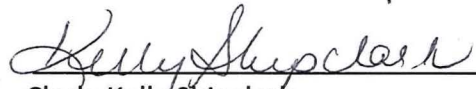
1. That the 2017 interim tax levy be set at fifty percent (50%) of the 2016 annualized taxes on all taxable properties.
2. That when calculating the total amount of taxes for the year 2016 under paragraph 1, if any taxes for the municipal and school purposes were levied, whether through additional or reduction in assessment, on a property for only part of 2016, the taxes shall be annualized for the whole year as if the reduction in or addition to the taxes had been levied for the entire year.
3. That the interim tax levy shall become due and payable in two (2) installments on the **31ST day of March, 2017 and on the 31ST day May, 2017**
Non-payment of the amount levied on the dates stated in accordance with this section shall constitute default.
4. That upon default of any payment, a penalty of 1.25% shall be added on the first business day of each calendar month thereafter in which the default continues.
5. That the Treasurer shall cause to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, or to the current mailing address provided by the property owner, a notice specifying the amount of taxes payable.
6. That a failure to receive the aforesaid tax notice in advance of the date for payment of the interim levy or any installment, does not affect the timing of default or the date from which interest shall be imposed.
7. That the Treasurer of the Town of Gananoque may accept part payment on account of any taxes due, but such acceptance shall not affect interest under Section 4 of this By-Law.
8. That this By-Law shall be deemed to come into force and effect on January 1st, 2017 and shall apply to properties on the assessment roll for taxation in the

current year as listed on that date or which were added to the roll after that date, including properties added after the date this by-law is passed.

READ THREE TIMES and finally passed this 17th day of January 2017.



Mayor, Erika Demchuk



Clerk, Kelly Shipclark