WHEREAS the Municipal Council of the City of North Bay deems it advisable to change the method and time of taking business assessment for the City of North Bay.

AND WHEREAS under the provisions of Chapter 272 of the Revised Statutes of Ontario, 1937, more particularly Section 124, THE MUNICIPAL COUNCIL ENACTS AS FOLLOWS:

1. The assessment of business properties in the City of North Bay shall be made separately from the time of taking the assessment of real property.

2. The said assessment of business property shall be made on and after the first day of January of the year in which the rates of taxation thereon are to be levied.

3. The roll for such business assessment shall be returned on or before the 15th day of February of the year in which the rates of taxation thereon are to be levied.

4. Appeals of such business assessment shall be filed within ten days after the said 15th day of February.

5. The Court of Revision for hearing appeals from any assessment therein by manner provided by the Assessment Act shall be held not later than the first week of March of the year in which the rates of taxation thereon are to be levied.

6. There shall be a further appeal to the District Judge of the District Court of the District of Nipissing and such notice of appeal shall be filed within three days after the decision of the Court of Revision is given.

7. The assessment of business so made and completed in any year, whether or not it is completed by the time provided by the By-Law, shall upon its final revision, be the assessment of business on which the rates of taxation upon business for such year shall be levided by the council and the assessment roll thereof with the assessment roll of real property and other assessments made for the same year shall when both thereof are finally revised together form the last revised assessment roll of the whole rateable property within the Municipality within the meaning and for the purposes of this Act, the Municipal Act and any other general or special Act.

8. The tax upon business assessment so levied shall be nade payable at the time and in the manner provided for the collection of Real Property taxes.

READ A FIRST TIME IN OPEN COUNCIL THIS 7th day of September 1943. READ A SECOND TIME IN OPEN COUNCIL THIS 7th day of September 1943. RULES OF ORDER WERE SUSPENDED AND BY LAW READ A THIRD TIME SHORT AND PASSED THIS 7th day of September 1943.