THE CORPORATION OF THE CITY OF NORTH BAY

BY-LAW NO. 14-98

BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY AND TO PROVIDE FOR A PENALTY AND INTEREST OF 1.25 PERCENT

WHEREAS Section 370(8) and (9) of The Municipal Act, Chapter M-45, R.S.O. 1990, as amended by Bills 106, 149 and 164 provides that the Council of a local municipality may, in 1998 before the adoption of the estimates for the year, pass a by-law to levy on the whole of the assessment for real property according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50% if no percentage is otherwise prescribed) of the total 1997 mill rate to residential and farm assessment, and;

WHEREAS Section 370(8) and (9) of The Municipal Act, Chapters M-45, R.S.O. 1990, as amended by Bills 106, 149 and 164 provides that the Council of a local municipality may, in 1998 before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for real property according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50 percent if no percentage is otherwise prescribed) of the notional mill rates that the municipality is required to calculate to commercial and industrial assessment and the assessment that relates to pipelines, railways, hydro corridors, airports and other such unique properties, and;

WHEREAS Section 370(8) and (9) of The Municipal Act, Chapter M-45, R.S.O., as amended by Bills 106, 149 and 164, and Regulation 523/97 provides that the Council of a local municipality may, in 1998 before the adoption of the estimate for the year, pass a by-law to levy on the whole of the assessment for real property according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose, a sum not to exceed that which would be produced by applying the prescribed percentage of the 1997 mill rate to properties coded as either "FL" (farmland), "MF" (managed forest) or "CL" (conservation land).

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF NORTH BAY ENACTS AS FOLLOWS:

- 1. In this by-law, (a) "property" means property within the geographic limits of the City of North Bay;
 - (b) "Tax Collector" means the Tax Collector appointed by the Council of The Corporation of the City of North Bay;
 - (c) "Treasurer" means Treasurer appointed by the Council of The Corporation of the City of North Bay.
- 2. An interim tax levy of 196.39 mills is hereby imposed and levied on the whole of the assessment for real property in the residential and farm classes according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose.
- 3. An interim lax levy of 312.60 mills is hereby imposed and levied on the whole of the assessment for real property in the commercial/industrial class, according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose.

- 4. An interim tax levy of 49-09 mills is hereby imposed and levied on the whole of the assessment fore real property in the "FL" code, according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose.
- 5. An interim tax levy of 24.54 mills is hereby imposed and levied on the whole of the assessment for real property in the "MF" code, according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose.
- 6. An interim tax levy of 0.00 mills is hereby imposed and levied on the whole of the assessment for real property in the "CL" code, according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose.
- 7. An interim tax levy of 312.60 is hereby imposed and levied on the whole of the assessment in the railway property class, the pipeline property class, the hydro corridor property class, and the airport property class, according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose.
- 8. An interim tax levy of 13.45 mills is hereby imposed and levied on the whole of the assessment for the residential rateable property, and 22.41 mills upon the assessment of the commercial and industrial rateable property of the public school and separate school supporters according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose, for designated services during the current year, within an area defined as an urban service area, by North Bay By-Law No. 68-71, as amended.
- 9. An interim tax levy of 1.99 mills is hereby imposed and levied upon the assessment for the residential rateable property, and 3.28 mills upon the assessment for the commercial and industrial rateable property of the public and separate school supporters, according to the preliminary assessment roll provided by the Assessment Commissioner to The Corporation of the City of North Bay for this purpose, for the collection, removal and disposal of ashes, garbage and other refuse during the current year, within the area so designated.
- 10. a) The said interim tax levy shall become due and payable in two installments as follows:
 - Fifty percent of the interim levy shall become due and payable on the 27th day of February, 1998 and the balance of the interim levy shall become due and payable on the 29th day of April, 1998.
 - b) Non payment of the amount due on the dates stated in accordance with this section shall constitute default.
 - c) Notwithstanding Section 10(a), the amounts payable for any taxes due on real property, up to the total of the tax interim levy, the owner of which has elected pre-authorized payments shall be deemed to be an equal 1/11 share of the previous year, to be due on the first day of each month of the year until the final tax levy is made.
- 11. The Tax Collector or the Treasurer is hereby authorized to mail or cause to be mailed to the address or the residence of each person taxed, a notice specifying the amount of taxes payable by such a person pursuant to the provision hereof.
- 12 a) The aforesaid instalments of real property taxes shall be paid into the office of the Treasurer or the Tax Collector, 200 McIntyre Street East, North Bay, Ontario, on or before the respective due dates hereinbefore set forth.
 - b) Any amounts payable under this by-law or the North Bay Water Rates By-Law may be paid into such banks named in Schedule "A" or "B" of the Bank Act, Trust Company or Credit Union within the meaning of the Credit Union or Caisse Populaire Act, to the credit of the Treasurer of The Corporation of the City of North Bay.

- 13. The Tax Collector and City Treasurer are hereby authorized to accept part payment from time to time on accounts of any taxes due or to become due and to give a receipt for such part payment, provided that the acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or of any instalment thereof.
- 14. In default of payment of the full amount of the first instalment of real property taxes by the respective due dates for the payment thereof hereinbefore set forth, the second instalment of real property taxes shall forthwith become due and payable.
- 15. Where tenants of land owned by the Crown or by which the Crown has an interest, are liable for the payment of taxes, and where any such tenant has been employed either within or outside the City of North Bay, by the same employer for not less than thirty (30) days, such employer shall pay over to the City Treasurer or Tax Collector for demand out of the wages, salary or other remuneration due to such employee, the amount then payable for taxes under this by-law, and such payment shall relieve the employer from any liability to the employee for the amount so paid.
- 16. In default of payment of any instalment of Real Property Taxes levied herein, by the required due date for the payment thereof, a percentage charge of one and on-quarter percent (1 1/4%) is hereby imposed as a penalty for non-payment of such taxes, or an instalment thereof remaining unpaid on the first day of each calendar month thereafter in which default continues, but not after December 31, 1998.

READ A FIRST TIME IN OPEN COUNCIL THIS 26TH DAY OF JANUARY 1998.

READ A SECOND TIME IN OPEN COUNCIL THIS 26TH DAY OF JANUARY 1998.

READ A THIRD TIME IN OPEN COUNCIL AND PASSED THIS 26TH DAY OF JANUARY 1998.

MAYOR

CITY/CLERK