## THE CORPORATION OF THE CITY OF NORTH BAY

## BY-LAW NO. 7-86

BEING A BY-LAW TO IMPOSE, LEVY AND COLLECT INTERIM REAL PROPERTY TAXES AND INTERIM BUSINESS TAXES IN THE YEAR 1986.

WHEREAS the Municipal Act, R.S.O. 1980, Chapter 302, as amended, Sections 159, 361, 386 and 387 authorizes the Council to levy taxes prior to adoption of the estimates.

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

- There is hereby rated, levied and imposed on the whole of the residential assessment for real property according to the last revised Assessment Roll interim rates or tax of 105.71 mills which shall become due and be payable in two instalments, namely, February 28, 1986, and April 30, 1986, and such instalments shall be in equal amounts or approximately equal amounts.
- There is hereby rated, levied and imposed on the whole of the commercial assessment for real property and business assessment according to the last revised Assessment Roll an interim rate or tax of 105.71 mills which shall become due and be payable in two instalments, namely, on February 28, 1986, and April 30, 1986, and such instalments shall be in equal amounts or approximately equal amounts.
- The Tax Collector or the Treasurer of The Corporation of the City of North Bay is hereby authorized to mail or cause to be mailed to the address of the residence or place of business of each person taxes a notice specifying the amount of taxes payable by such person pursuant to the provision hereof.
- The aforesaid instalments of real property taxes and business taxes shall be paid into the office of the Treasurer of the Tax Collector of The Corporation of the City of North Bay on or before the respective due dates hereinbefore set forth.
- 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.
- In default of payment of the full amount of the first instalment of either real property taxes or business taxes by the respective due dates for the payment thereof hereinbefore set forth, the second instalment of real property taxes or business taxes, as the case may be, shall forthwith become due and payable.
- Where tenants of land owned by the Crown or in 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 Corporation of 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 or 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.

READ A FIRST TIME IN OPEN COUNCIL THE 6TH DAY OF JANUARY, 1986.

READ A SECOND TIME IN OPEN COUNCIL THE 20TH DAY OF JANUARY , 1986.

READ A THIRD TIME IN OPEN COUNCIL AND ENACTED AND PASSED THIS 20TH DAY OF JANUARY , 1986.

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MAYOR

CITY CLERK