



BY-LAW NO. 2021-004

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

**WHEREAS** the Municipal Act 2001, c25, s317, as amended, 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 municipality purposes;

**AND WHEREAS** 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;

**NOW THEREFORE** THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF MATTAWAN ENACTS AS FOLLOWS:

1. An interim tax is hereby imposed and levied on the whole of the assessment for real property in all classes according to the last revised assessment roll at the rate of 50% of the total amount of taxes for municipal and school purposes levied on the property for the year 2020.
2. The said interim tax levy shall become due and payable in one installment and shall become due and payable on the 31<sup>st</sup> day of MARCH 2021.
3. On all taxes of the interim levy, which are in default on the 1<sup>st</sup> day of April, 2021, a penalty of 1.25% shall be added thereafter and a penalty of 1.25% per month shall be added on the 1<sup>st</sup> day of each and every month the default continues until December 31, 2021.
4. On all taxes of the interim levy in default on January 1, 2022 an interest shall be added at the rate of 1.25% per month for each month or fraction thereof.
5. On all taxes in default on January 1, 2021, interest shall be added at the rate of 1.25% per month, or fraction thereof.
6. 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.
7. The collector may mail or cause to be mailed to the residence or place of business of such person indicated on the assessment roll, a written or printed notice specifying the amount of taxes payable.
8. That taxes are payable by mail to PO Box 610, Mattawa, Ontario P0H 1V0, or in person at 947 Hwy 533 Mattawa ON P0H 1V0.

**READ** A FIRST, SECOND AND THIRD TIME ENACTED AND FINALLY PASSED BEFORE AN OPEN COUNCIL THIS 11<sup>th</sup> DAY OF FEBRUARY 2021

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MAYOR

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CLERK TREASURER