

THE CORPORATION OF THE CITY OF NORTH BAY

BY-LAW NO. 1999-77

**BEING A BY-LAW TO LEVY CERTAIN INTERIM RATES,
TAXES AND CHARGES FOR THE YEAR 1999**

WHEREAS Section 370(1) of the *Municipal Act*, Chapter M.45, R.S.O. 1990, as amended, provides that the Council may, in 1999, before the adoption of the estimate for the year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality rateable for local municipality purposes.

AND WHEREAS Section 370(3) of the *Municipal Act*, Chapter M.45, R.S.O. 1990, as amended, provides that the tax rates to be levied under subsection (1) are restricted in that the rate on a property class must be set so that the amount raised, when the tax rate is levied on the applicable assessment rateable for local municipality purposes, does not exceed 50 percent of the amount raised for all purposes in the previous year by the levying of tax rates on the properties that, in the current year, are in the property class.

AND WHEREAS Section 447.30(1) of the *Municipal Act*, Chapter M.45, R.S.O. 1990, as amended, and Ontario Regulation 7/99, as amended, provide for alternative methods to Section 370 to calculate an interim levy for certain classes.

AND WHEREAS Section 368.0.3(1) of the *Municipal Act*, Chapter M.45, R.S.O. 1990, as amended by Bill 79 and Regulation 711/98 provides that the Council may not levy tax rates for 1999 until the 10-5-5 capping adjustments are processed for 1998.

NOW, THEREFORE, THE COUNCIL OF THE CORPORATION OF THE CITY OF NORTH BAY HEREBY 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 the Treasurer appointed by the Council of The Corporation of the City of North Bay;
 - (d) the commercial property class includes all commercial office property, shopping centre property and parking lot property, and
 - (e) the industrial property class includes all large industrial property.
2. A Collector's Roll shall be prepared in accordance with the provisions of the *Municipal Act*, the provisions of which sections are hereby adopted and the following taxes, rates and charges shall be levied and collected on the whole rateable properties in the City of North Bay, all purpose and in the manner hereinafter set forth:
 - (a) That there shall hereby be levied and imposed upon the assessable land and buildings within The Corporation of the City of North Bay, for all properties coded either "C" (Commercial), "I" (Industrial) and "M" (Multi-residential) according to the last revised assessment roll, an amount not to exceed fifty percent (50%) of the "final 1998 taxes" as defined in Ontario Regulation 7/99, as amended.

- (b) Charges and rates for local improvements, hydro arrears, water arrears, and miscellaneous charges and rates shall be added to the tax roll for collection in the same manner as taxes in accordance with agreements, by-laws of the City and statutes of the Province of Ontario.
3.
 - (a) The said interim tax levy shall become due and payable in one installment as follows:

The adjusted 1998 bill plus the interim levy shall become due and payable on the 30th day of July, 1999.
 - (b) Non-payment of the amount due on the dates stated in accordance with this section shall constitute default.
 - (c) Notwithstanding Section 3(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.
4. 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.
5.
 - (a) The aforesaid instalments of real property taxes shall be paid into the Office of the Treasurer or the Tax Collector, 200 McIntyre Street E., 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
6.
 - (a) The said interim tax levy shall become due and payable in one installment as follows:

The adjusted 1998 bill plus the interim levy shall become due and payable on the 30th day of July, 1999, 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.
7. 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 installment thereof.
8. In default of payment of the full amount of the first installment of real property taxes by the respective due dates for the payment thereof hereinbefore set forth, the second installment of real property taxes shall forthwith become due and payable.
9. 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.


10. In default of payment of any installment of real property taxes levied herein, by the required due date for payment thereof, a percentage charge of one and one-quarter percent (1 1/4%) is hereby imposed as a penalty for non-payment of such taxes, or an installment thereof remaining unpaid on the first day of each calendar month thereafter in which default continues, but not after December 31, 1999.

READ A FIRST TIME IN OPEN COUNCIL THIS 7TH DAY OF JUNE, 1999.

READ A SECOND TIME IN OPEN COUNCIL THIS 7TH DAY OF JUNE, 1999.

READ A THIRD TIME IN OPEN COUNCIL AND PASSED THIS 7TH DAY OF JUNE, 1999.


DEPUTY MAYOR


CITY CLERK