

THE CORPORATION OF THE CITY OF NORTH BAY

BY-LAW NO. 6-97

**BEING A BY-LAW TO IMPOSE, LEVY AND COLLECT
INTERIM REAL PROPERTY TAXES AND INTERIM
BUSINESS TAXES FOR THE YEAR 1997**

WHEREAS The Municipal Act, R.S.O. 1990, Chapter M-45, as amended, Section 156, 362, 399 and 400 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 ENACTS AS FOLLOWS:**


1. a) There is hereby rated, levied and imposed on the whole of the residential and commercial assessment for real property according to the last revised Assessment Roll, interim rates or tax of 191.01 mills which shall become due and be payable in two instalments, namely, on February 28, 1997 and April 29, 1997 and such instalments shall be in equal amounts or approximately equal amounts.
- b) Notwithstanding the due dates referred to in Section 1 (a), the due dates for any taxes due for real property, the owner of which has elected pre-authorized payments, shall be deemed to be the first day of each month of the year, excluding December, for an equal 1/11 share of such annual taxes.
2. There is hereby rated, levied and imposed on the whole of the business assessment according to the last revised Assessment Roll, an interim rate or tax of 224.72 mills which shall become due and payable in two instalments, namely, on February 28, 1997 and April 29, 1997 and such instalments shall be in equal amounts or approximately equal amounts.
3. There is hereby rated, levied and imposed a rate of 13.46 mills upon the assessment of the residential, commercial and industrial rateable property of the public school and separate school supporters according to the last revised Assessment Roll of the City of North Bay and a rate of 15.84 mills upon the business rateable assessment of the public school and separate school supporters according to the last revised Assessment Roll of the City of North Bay for designated services during the current year, within an area defined as an urban service area, by By-Law No. 68-71, as amended.
4. There is hereby rated, levied and imposed a rate of 1.99 mills upon the assessment for the residential, commercial and industrial rateable property of the public and separate school supporters according to the last revised Assessment Roll of the City of North Bay and a rate of 2.34 mills upon business rateable assessment of the public and separate school supporters according to the last revised Assessment Roll of the City of North Bay for the collection, removal and disposal of ashes, garbage and other refuse during the current year within the area so designated.
5. 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 or the residence or place of business of each person taxed, a notice specifying the amount of taxes payable by such a person pursuant to the provision hereof.
6. a) The aforesaid instalments of real property taxes and business taxes shall be paid into the office of the Treasurer or the Tax Collector of The Corporation of the City of North Bay on or before the respective due dates hereinbefore set forth.

- b) Any amounts payable under this By-Law or the Water Rates By-Law may be paid into such bank 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 to collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or of any instalment thereof.
8. In default of payment of the full amount of the first instalment of either real property 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.
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 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.
10. In default of payment of any instalment of Business Taxes levied herein, or of any instalment of Real Property Taxes levied herein, by the required due date for the payment thereof, a percentage charge of one and one-quarter per cent (1 1/4%) is hereby imposed as a penalty for non-payment of such taxes, or an instalment thereof, and such penalty shall be added to any taxes as aforesaid or any instalment or part thereof remaining unpaid on the first day of each calender month thereafter in which default continues, but not after December 31, 1997.

READ A FIRST TIME IN OPEN COUNCIL THIS 3RD DAY OF FEBRUARY 1997.

READ A SECOND TIME IN OPEN COUNCIL THIS 3RD DAY OF FEBRUARY 1997.

READ A THIRD TIME IN OPEN COUNCIL AND ENACTED AND PASSED THIS 3RD DAY OF FEBRUARY 1997.


MAYOR


CITY CLERK