

THE CORPORATION OF THE CITY OF NORTH BAY

BY-LAW NO. 5-80

BEING A BY-LAW TO IMPOSE, LEVY AND COLLECT INTERIM REAL PROPERTY TAXES AND INTERIM BUSINESS TAXES IN THE YEAR 1980 PURSUANT TO THE PROVISIONS OF BY-LAW NO. 2429 OF THE CORPORATION OF THE CITY OF NORTH BAY AND TO FIX AND ESTABLISH THE DUE DATES FOR PAYMENT THEREOF.

The Council of the Corporation of the City of North Bay pursuant to the provisions of By-law No. 2429 of The Corporation of the City of North Bay and the statutory enactments therein referred to hereby enacts as follows:

1. 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 67.29 mills which shall become due and be payable in two instalments, namely, February 28, 1980 and April 28, 1980 and such instalments shall be in equal amounts or approximately equal amounts.
2. There is hereby rated, levied and imposed on the whole of the commercial and business assessment according to the last revised assessment roll an interim rate or tax of 76.65 mills which shall become due and be payable in two instalments, namely, on February 28, 1980 and April 28, 1980 and such instalments shall be in equal amounts or approximately equal amounts.
3. 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 taxed a notice specifying the amount of taxes payable by such person pursuant to the provisions of this by-law.
4. The aforesaid instalments of real property taxes and business taxes shall be paid into the Office of the Treasurer or the Tax Collector for The Corporation of the City of North Bay on or before the respective due dates hereinbefore set forth.
5. The Tax Collector and City Treasurer are hereby authorized to accept part payment from time to time on account of any taxes, as aforesaid, which have become due and to give a receipt for such part payment, but the acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Paragraph 7 hereof, in respect of non-payment of any taxes or class of taxes or of any instalment thereof.
6. 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.
7. A percentage charge of one and one-quarter per cent ($1\frac{1}{4}\%$) is hereby imposed as a penalty for non-payment of taxes or any class or instalment thereof and such percentage charge shall be added to any taxes as aforesaid or any instalment or part thereof remaining unpaid on the first day of default and a further percentage

charge of one and one-quarter per cent (1¼%) is hereby imposed as a penalty for non-payment of taxes or any class or instalment thereof and such percentage charge shall be added to any taxes as aforesaid or any instalment or part thereof remaining unpaid on the first day of each calendar month thereafter in which default continues but not after December 31, 1980, it shall be duty of the Tax Collector immediately after the due dates hereinbefore set forth, to collect at once by distress or otherwise under the provisions of the statutes in that behalf, all such taxes or instalments or parts thereof, as shall not have been paid on or before the due dates as hereinbefore set forth, together with the said percentage charges as they are incurred.

8. 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 any 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 THIS 7TH DAY OF JANUARY, 1980.

READ A SECOND TIME IN OPEN COUNCIL THIS 21st DAY OF January , 1980.

READ A THIRD TIME IN OPEN COUNCIL AND FINALLY ENACTED AND PASSED THIS 21st DAY OF January , 1980.

MAYOR

A. B. Burton

CITY CLERK