

THE CORPORATION OF THE CITY OF NORTH BAY

BY-LAW NUMBER 1357

A BY-LAW TO LEVY AN OCCUPANCY TAX

THE COUNCIL OF THE CORPORATION OF THE CITY OF NORTH BAY pursuant to Section 57A of the Assessment Act, R.S.O., 1937, Chapter 272, and amendments thereto, ENACTS AS FOLLOWS:

1. In the year 1941 and every year thereafter every person who, after the rate for the current year on real property has been levied, commences to occupy,-

(a) Premises which after such rate has been levied cease to be exempt from taxation, or

(b) a building which was erected after the return of the assessment roll,

shall pay to the Corporation an occupancy tax upon the commencement of such occupancy.

2. The amount of the occupancy tax shall be computed by reference to the amount of the taxes, including those on business assessment, which such person would have been required to pay for the then current year in respect of such premises or building if he had been previously assessed and made liable therefore, and shall be the part of the amount of such taxes that is proportionate to the part of the current year then remaining.

3. The amount of the occupancy tax shall be entered on the collector's roll and collected in the same manner as taxes.

4. The collector shall deliver, mail or cause to be mailed to every such person a written or printed notice on which shall appear,-

(a) the amount of the occupancy tax payable by such person;

(b) the method of computation of such amounts;

(c) a demand for payment of such amount; and

(d) the last day for giving notice of appeal therefrom to the clerk.

5. Every such notice of appeal shall be given to the clerk within fourteen days after the day upon which the tax notice is delivered by the collector or mailed as aforesaid.

6. The clerk shall give notice, as in the case of assessment complaints, to every person from whom the clerk receives a notice of appeal as aforesaid and to the collector, of the time when the matter will be tried by the court of revision.

7. This By-law shall come into force on the day of its passing.

READ a first time in Open Council this 6th. day of October 1941.

READ a second time in Open Council this 6th. day of October 1941.

RULES OF ORDER were suspended and by-law read a Third Time Short and passed this 6th. day of October 1941.

Charles R. Husson

M A Y O R

H. B. Pilla

C L E R K