

Type of Decision									
Meeting Date	Friday, February 21, 2014				Report Date	Wednesday, February-19-14			
Decision Required	X	Yes		No	Priority	X	High		Low
Direction	x	Information Only			Type of Meeting	X	Open		Closed
REPORT TITLE									
Interim Taxation By-law – Report #21/02/14/1001									

Subject: Interim taxation by-law to allow for collection of 50% of 2012 taxes prior to 2013 rates being set.

RECOMMENDATION: That Council pass the by-law allowing staff to create interim bills and collect taxes for the first half of 2014 based on 50% of taxes payable in 2013.

Background/Executive Summary: Self Explanatory. Without this by-law (2014-01) we will not be able to create bills and collect taxes.

1. **THAT** an interim levy of 50% of the total rate for each property for 2013 be applied;
2. **THAT** this interim levy shall become due on the 31st day of March 2014;
3. **THAT** on all taxes of the interim levy, that are in default on the 4th day of April, 2014, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added at the first of each month;
4. **THAT** this By-Law comes into effect on the day of passage.

Financial Considerations/Budget Impact: Considerable – without this by-law staff will not have authority to collect taxes.

Policy Impact: None, as per provincial legislation;

Others Consulted/Resources/References: Noella Lebreton, Treasurer; Municipal Act.

Approved and Recommended by the Clerk

Melinda Reith,
Municipal Clerk

Melinda Reith