



By-law 2014-167

A By-Law to Provide for an Interim Tax Levy in 2015

Whereas Section 317(1) of the *Municipal Act, 2001*, S.O. 2001, C.25, provides that the Council of a local municipality may, before the adoption of the annual estimates for 2015, pass a by-law to levy on the whole of the assessment for taxable property for local municipal purposes; and,

Whereas the Council of The Corporation of the City of Markham wishes to impose an interim tax levy, as authorized by *Municipal Act, 2001*, S. O. 2001, c. 25, as amended; and,

Whereas section 342 of the *Municipal Act, 2001* authorizes a Council to pass by-laws for the payment of taxes by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due; and,

Whereas section 345 of the *Municipal Act, 2001* authorizes a local municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any instalment by the due date.

Now Therefore the Council of the Corporation of the City of Markham enacts as follows:

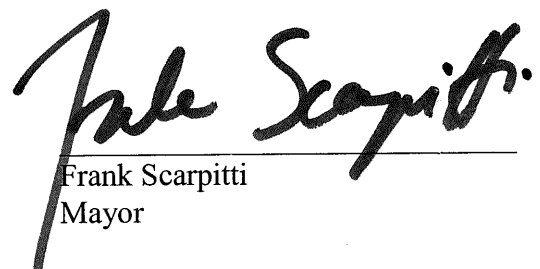
1. **That** the Council of The Corporation of The City of Markham hereby imposes an interim levy in 2015 in an amount of fifty (50) per cent of the prior year's annualized taxes;
2. **That** the taxes may be levied by this by-law on a property that is taxable for local municipal purposes for the current tax year, even if the property was not taxable for local municipal purposes for the prior tax year, including assessment of property that is added to the assessment roll after the by-law is passed at a rate not to exceed fifty (50) per cent of the previous year tax rate for the property class in which the property is assessed;
3. **That** the interim taxes levied by this by-law shall be due and payable in equal instalments as per the following schedules:
 - i. **MONTHLY RESIDENTIAL PRE-AUTHORIZED PAYMENT BILLS**
 - a. Due in five (5) equal instalments on the 1st day in each of the months of February, March, April, May and June of 2015.
 - ii. **INSTALLMENT PRE-AUTHORIZED PAYMENT BILLS**
 - a. Due in three (3) equal instalments on the 5th day of February 2015, 5th day of March, and the 7th day of April, 2015; or
 - b. Due in two (2) equal instalments on the 5th day of February 2015, and 5th day of March.
 - iii. **NON PRE-AUTHORIZED RESIDENTIAL, FARMLAND, AND PIPELINE BILLS**
 - a. Due in two (2) equal installments on the 5th day of February 2015, and the 5th day of March, 2015.
 - iv. **NON PRE-AUTHORIZED MULTI-RESIDENTIAL BILLS, AND ALL COMMERCIAL AND ALL INDUSTRIAL BILLS**
 - a. Due in two (2) equal instalments on the 5th day of February 2015, and 5th day of March.

4. **THAT** if any instalment or any part of any instalment of rates, taxes and assessments not paid on or before the day prescribed by the respective section of this by-law, which sets out payment of such instalments, shall be subject to a penalty which shall be added to and collected with rates, taxes and assessments and which shall be a percentage charged of one and one quarter (1 $\frac{1}{4}$ %) per cent on the first day of default and a further one and one quarter (1 $\frac{1}{4}$ %) per cent for each calendar month thereafter in which default continues in the year in which the taxes were levied;
5. **THAT** the Treasurer of The Corporation of The City of Markham is hereby authorized and directed to serve personally or to mail or cause to be mailed notices of the taxes hereby levied to the person or persons taxed at the person's residence or place of business or upon the premises in respect of which the taxes are payable by such person, or the ratepayer's mortgage company or third party designated by the property owner;
6. **THAT** payment of the taxes shall be paid to the Treasurer at the Municipal Offices, 101 Town Centre Boulevard, Markham, Ontario, L3R 9W3;
7. **THAT** this By-law shall not take effect until January 1, 2015.

Read a first, second, and third time and passed on November 25, 2014.



Kimberley Kitteringham
City Clerk



Frank Scarpitti
Mayor