

**THE CORPORATION OF THE
MUNICIPALITY OF ARRAN-ELDERSLIE**

BY-LAW NO. 38-2020

**BEING A BY-LAW TO PROVIDE FOR A 2020 INTERIM TAX LEVY
AND TO PROVIDE FOR THE PAYMENT OF TAXES**

WHEREAS Section 9 of the *Municipal Act 2001, S.O. 2001, c. 25, as amended*, grants municipalities the rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act; and

WHEREAS the assessment roll on which 2020 taxes are to be levied will be returned and revised pursuant to the provisions of the *Assessment Act*; and

WHEREAS it is necessary for the Council of the Corporation of the Municipality of Arran-Elderslie pursuant to the *Municipal Act 2001, S.O. 2001, c. 25, as amended*, to raise certain sums for the 2020 taxation year; and

WHEREAS it is expedient to provide for an interim tax levy and to fix the date upon which such interim tax levy shall become due and payable;

WHEREAS as a result of the widespread closure of businesses and declaration of a state of emergency by the Province of Ontario due to Covid-19 pandemic, many Arran-Elderslie businesses are closed and residents are being financially impacted;

WHEREAS the Council of the Corporation of the Municipality of Arran-Elderslie in response to such emergency has deemed it to be in the best interest of the municipality to provide for a deferral of penalty and interest charges;

NOW THEREFORE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF ARRAN-ELDERSLIE HEREBY ENACTS AS FOLLOWS:

1. THAT the 2020 interim levy is hereby imposed and levied on the whole of the taxable assessment for all rate able property in the Municipality of Arran-Elderslie according to the last revised assessment roll of the Corporation of the Municipality of Arran-Elderslie.
2. For the year 2020, the interim levy shall become due and payable in two equal installments being March 26th, 2020 and June 26th, 2020 and shall be at 50% of the taxes levied in the previous year.
3. That penalty will be charged after the instalment dates named for payment at the rate of one and one-quarter percent (1.25%) on the first day of each calendar month until December 31, 2020. Statutory interest of one and one-quarter percent (1.25%) will be charged on all unpaid taxes after January 1, 2021 in addition to the above penalty.
 - i. That the penalty charge applied on the March 26th installment will be waived for 90 days, and
 - ii. That the penalty charge applied on the June 26th installment will be waived for 90 days.

4. That statutory interest of one and one-quarter percent (1.25%) will be charged on the first day of each month on all unpaid taxes for 2019 and prior years, beginning January 1, 2020
 - i. That the interest charge applied on the April 1st will be waived, and
 - ii. That the interest charge applied on the May 1st will be waived

5. That By-Law 05-2020 being a by-law to provide for a 2020 interim tax levy and to provide for the payment of taxes is hereby rescinded.

6. That By-Law 26-2020 being a by-law to amend by-law 05-2020 to provide for a 2020 interim tax levy and to provide for the payment of taxes is hereby rescinded.

7. THAT this By-law shall come into force and take effect upon receiving the final passing thereof.

READ a FIRST and SECOND time this 8th day of June, 2020.

READ a THIRD time and finally passed this 8th day of June, 2020.

Steve Hammell, Mayor

Bill Jones, CAO/Clerk