



BY-LAW NUMBER 2018-

A By-law of The Corporation of the City of Barrie to provide for an interim tax levy on all property classes in the City of Barrie.

WHEREAS, Section 317(1) of the *Municipal Act*, 2001, S.O. 2001, c.25 ("the *Municipal Act*, 2001) as amended provides that the Council of a local municipality may, before the adoption of the estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS Section 317(3) of the *Municipal Act*, 2001 as amended allows the municipality to calculate interim bills equal to some percentage (not to exceed 50%) of the previous year's annualized taxes, billed to each property, including any special charges;

AND WHEREAS by motion 13-G-316 it is deemed expedient by The Corporation of the City of Barrie to establish the amount to be billed for each property for the interim billing for all property classes;

NOW THEREFORE the Council of The Corporation of the City of Barrie enacts as follows:

1. **THAT** the amount to be billed for each property for the 2018 interim billing for all property classes be no more than 50% of the annualized billed amount for 2017.
2. **THAT** payment of the aforesaid taxes may be made at the Service Barrie Customer Contact Centre, 70 Collier Street, between the hours of 8:30 a.m. and 4:30 p.m., Monday to Friday or at such time as the Council of The Corporation of the City of Barrie may direct. Payments may also be deposited at any bank in Canada.
3. **THAT** taxes shall be payable on and after the passing of this By-law.
4. **THAT** for the convenience of the taxpayers in all classes, the Treasurer is hereby authorized to accept the taxes without penalty if payment thereof is made by installments of two equal installments, the first installment on or before February 26, 2018 and if the first installment is paid punctually and the second installment on or before April 26, 2018.
5. **THAT** for the convenience of the ratepayers of all property classes, the Treasurer shall authorize alternate installments to allow taxpayers to spread the payment of interim taxes evenly over the first five months of the year. Such payments will be due on the last business day of each month from January to May.
6. **THAT** upon the default of the payment of an installment, or part thereof, late payment charges will be imposed as follows:
 - a) A percentage, not to exceed one and one quarter per cent of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes on the first day of default; and
 - b) Interest charges, not to exceed one and one quarter percent each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes in the manner specified in the By-law but interest may not start to accrue before the first day of default.
7. **THAT** this By-law shall come into force and effect upon the day of passing thereof.

READ a first and second time this 15th day of January, 2018

READ a third time and finally passed this 15th day of January, 2018.

THE CORPORATION OF THE CITY OF BARRIE

MAYOR – J.R. LEHMAN

ACTING CITY CLERK – WENDY COOKE