

# THE CORPORATION OF THE TOWN OF FORT FRANCES

## BY-LAW NO. XX/22

(Being a by-law to provide for an interim tax levy in the year 2022 and to provide for penalty and interest to be charged on the unpaid balance for late payment of said interim taxes, all as provided for in the *Municipal Act, 2001*, (the "Act"), S.O. 2001, Chapter 25, Sections 307, 317, and 345.)

**WHEREAS** *Section 317 (1) of the Act*, as amended, provides that the Council of a local municipality, before the adoption of the estimates for the year, may pass a by-law to levy amounts on the assessment of property in the local municipality rateable for local municipal purposes;

**AND WHEREAS** in *Section 317 (3)*, paragraph 1, the amount levied shall not exceed the prescribed percentage, or 50 per cent of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

**AND WHEREAS** *Section 317 (9)* provides an exception that Council has the authority to adjust the interim taxes levied on particular properties if they are of the opinion that the interim tax levy on those particular properties is too high or too low in comparison to the estimate of the current year total taxes on those properties;

**NOW THEREFORE** Council for the Corporation of the Town of Fort Frances **HEREBY ENACTS** as follows:

1. **THAT** before the adoption of the estimates for 2021, there shall be levied by taxation in the Town of Fort Frances an adjusted annualized property tax as provided for in the *Municipal Act, 2001*, Section 317.
2. **THAT** the Interim taxes levied under this By-Law shall be payable in 2 instalments, the first being fifty (50)% of the total taxes levied and the second being the remaining balance of said taxes with due dates for payment as follows:  
  
First Instalment: February 28, 2022  
Second Instalment: March 31, 2022
3. **THAT** pursuant to Section 345 there shall be imposed on the first day of default a penalty of one and one-quarter (1¼) per cent on each instalment of taxes payable as herein provided or part thereof remaining unpaid after the same shall become due and payable.
4. **THAT** pursuant to Section 345 there shall be imposed interest of one and one-quarter (1¼) per cent on each instalment of taxes payable as herein provided or part thereof remaining unpaid after the first day of default on the first day of each calendar month in which default continues until the 31<sup>st</sup> day of December 2022.
5. **THAT** the Treasurer, not later than twenty-one (21) days prior to the date that the first instalment is due shall mail or cause to be mailed to the address of the residence or place of business of each person taxed, a tax notice setting out the amount of each instalment, the date by which it is to be paid and the penalty charge imposed for late payment.
6. **THAT** all taxes shall be paid to the Corporation of the Town of Fort Frances.
7. **THAT** the Treasurer is hereby empowered to accept part payment from time to time on account of any taxes due.

This by-law shall come into force and take effect on the final passing thereof.

**PASSED** and **ENACTED** this 10th day of January 2022.

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J. Caul, Mayor

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G. Lecuyer, Clerk