THE CORPORATION OF THE MUNICIPALITY OF MORRIS-TURNBERRY

BY-LAW NUMBER 25-2012

A BY-LAW TO PROVIDE FOR INTERIM TAX LEVIES FOR THE YEAR 2012
FOR THE MUNICIPALITY OF MORRIS-TURNBERRY

WHEREAS section 342 (1)(a) of the Municipal Act, 2001, S.O. 2001, c.25, provides that (1) A local municipality may pass by-laws providing for (a) the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS Section 317 (1) (3) Interim levy, local municipality –
1. The amount levied on a property shall not exceed the prescribed percentage or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.

AND WHEREAS, Council of this municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

THEREFORE, the Council of the Municipality of Morris-Turnberry enacts as follows:

1. The amounts levied shall be as follows:

1.1 For the Residential, Pipelines, Farmland and Managed Forest property classes there shall be imposed and collected an interim levy of:

(a) 45% of the total taxes for municipal and school purposes levied on in the year 2011;

1.2 For the Multi-Residential, Commercial and Industrial property classes there shall be imposed and collected an interim levy of:

(b) 45% of the total taxes for municipal and school purposes levied on in the year 2011;

2. For the purposes of calculating the total amount of taxes for the year 2012 under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of 2011 because assessment was added to the collector’s roll during 2011 an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year;

3. The provisions of this by-law apply in the event that assessment is added for the year 2011 to the collector’s roll after the date this by-law is passed and an interim levy shall be imposed and collected;

4. All taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law;
5. There shall be imposed on all taxes, a penalty for non-payment or late payment of taxes in default of the installment dates set out below. The penalty shall be one and one-quarter percent (1 1/4 %) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2012;

6. The interim tax levy imposed by this by-law shall be paid in two instalments due on the following dates:

   6.1 One-half (1/2) thereof on the 27th day of April, 2012;
   6.2 One-half (1/2) thereof on the 29th day of June, 2012;

7. The Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this by-law, a notice specifying the amount of taxes payable;

8. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector’s roll under section 340 (2) of the Municipal Act;

9. The subsequent levy for the year 2012 to be made under the Municipal Act shall be reduced by the amount to be raised by the levy imposed by this by-law;

10. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under section 7 of this by-law in respect of non-payment of late payment of any taxes or any installment of taxes;

11. Taxes may be paid at the following locations:
   12.1 Municipality of Morris-Turnberry Municipal Office
   12.2 Canadian Imperial Bank of Commerce, Wingham, Blyth and Brussels, Ontario.
   12.3 Toronto-Dominion/Canada Trust, Wingham, Ontario.

12. Nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes;

13. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail;

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

Read a first and second time this 20th day of March, 2012

Read a third time and finally passed this 20th day of March, 2012

Mayor, Paul Gowing
Administrator Clerk-Treasurer, Nancy Michie
### 2012 Interim Billing Estimate

February 1, 2012

<table>
<thead>
<tr>
<th>Type</th>
<th>2011 Taxes</th>
<th>2012 Estimate</th>
<th>2012 Interim</th>
<th>2012 Interim</th>
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<td>50% of 2011</td>
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Difference between 2012 Estimated Interim and 2012 Interim processed at 45%

\[ \text{Difference} = 4,023,008.23 \times \frac{45}{50} - 2,011,504.12 \]

\[ \text{Difference} = 187,000.12 \]

The 2012 Interim processed at 50%

is greater that the 50% estimate by 15,832.89

Therefore process the 2012 Interim Billing at 45%

Above calculations do not include local improvements or capping adjustments
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Category Totals: 1,825,837.00 1,825,837.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

Interim Billing Total: 1,825,837.00  Demand Date: 02/04/2012
Net Adjustments: 0.00  Due: 27/04/2012  913,369.00
Net Billing Amount: 1,825,837.00 28/05/2012  912,468.00
Number of Bills Generated: 1,778