

CORPORATION OF THE MUNICIPALITY OF MCDOUGALL

BY-LAW # 2010-05

**Being a by-law to provide for an interim tax levy, to provide for the payment of taxes and to provide for penalty and interest.**

**WHEREAS** Section 317 of The Municipal Act, S.O. 2001, as amended provides that the Council of a local municipality may, in 2010, before the adoption of the estimates for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage (50%) of the 2009 tax rate to residential and farm assessment, and;

**AND WHEREAS** Section 317 of The Municipal Act, S.O. 2001, as amended provides that the Council of a local municipality may, in 2010, before the adoption of the estimates for the year, pass a by-law to levy on the whole of the assessment for real property according to the last revised assessment roll, a sum not to exceed that which would be produced by applying the prescribed percentage (50%) of the 2009 tax rate that the municipality is required to calculate to commercial and industrial assessment and the assessment that relates to pipelines, railways, hydro corridors, airports and other such unique properties.

**NOW THEREFORE** the Council of the Corporation of the Municipality of McDougall enacts as follows:

1. That the Interim Tax Levy rates for 2010 for municipal and education purposes be hereby set as follows:

CLASS	MUNICIPAL RATE	EDUCATION RATE	TOTAL RATE
Residential	0.00258427	0.00132000	0.00390427
Multi-Residential	0.00258427	0.00132000	0.00390427
Commercial Occupied	0.00340374	0.00396232	0.00736606
Commercial Vacant	0.00238262	0.00277362	0.00515624
Industrial Occupied	0.00633145	0.00873329	0.01506474
Industrial Vacant	0.00411544	0.00567664	0.00979208
Farm	0.00064607	0.00033000	0.00097607
Managed Forest	0.00064607	0.00033000	0.00097607

2. That said interim tax levy shall become due and payable in two (2) installments as follows Fifty (50%) percent of the interim levy shall become due and payable on the 19<sup>th</sup> day of March, 2010; Fifty (50%) of the interim levy shall become due and payable on the 21<sup>st</sup> day of May, 2010 and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.
3. On all taxes of the interim levy, which are in default on the 20<sup>th</sup> day of March, 2010, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31<sup>st</sup>, 2010.
4. Penalties and interest added on all taxes or the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.


5. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
6. The taxes are payable at the Municipality of McDougall Municipal Office, 5 Barager Blvd., RR 3, Parry Sound, Ontario, P2A 2W9.

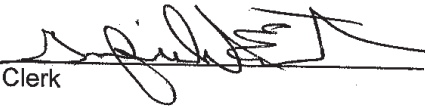
**READ a FIRST and SECOND** time, this 10 day of February, 2010.

  
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Mayor

  
\_\_\_\_\_  
Clerk

**READ a THIRD** time, **PASSED, SIGNED and SEALED** this 10 day of February, 2010.

  
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Mayor

  
\_\_\_\_\_  
Clerk