

| Type of Decision | | | | | | | | | |
|---|--------------------------|------------------|--|----|-----------------|-------------------------|------|--|--------|
| Meeting Date | Friday, February 8, 2013 | | | | Report Date | Tuesday, February-05-13 | | | |
| Decision Required | X | Yes | | No | Priority | X | High | | Low |
| Direction | x | Information Only | | | Type of Meeting | X | Open | | Closed |
| REPORT TITLE | | | | | | | | | |
| Interim Taxation By-law – Report #08/02/13/1001 | | | | | | | | | |

Subject: Interim taxation by-law to allow for collection of 50% of 2012 taxes prior to 2013 rates being set.

RECOMMENDATION: That Council pass the by-law allowing staff to create interim bills and collect taxes for the first half of 2013 based on 50% of taxes payable in 2012.

Background/Executive Summary: Self Explanatory. Without this by-law (2013-07) we will not be able to create bills and collect taxes.

1. **THAT** an interim levy of 50% of the total rate for each property for 2012 be applied;
2. **THAT** this interim levy shall become due on the 31st day of March 2013;
3. **THAT** on all taxes of the interim levy, that are in default on the 6th day of April 2013, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added;

Financial Considerations/Budget Impact: Considerable – without this by-law staff will not have authority to collect taxes.

Policy Impact: None, as per provincial legislation;

Others Consulted/Resources/References: Noella Lebreton, Treasurer; Municipal Act.

Approved and Recommended by the Clerk

Melinda Reith,
Municipal Clerk

Melinda Reith