

# **The Corporation of the Municipality of West Grey**

## **By-law Number 4 - 2016**

**Being**, a by-law to provide for interim tax levies for the year 2016 for the Municipality of West Grey;

**Whereas**, section 317 of the *Municipal Act*, S.O. 2001, c.M.25, as amended, provides that the council of a local municipality, before the adoption of estimates for the year under section 312, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

**And whereas**, the Council of the Corporation of the Municipality of West Grey deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

**Now therefore the Council of the Corporation of the Municipality of West Grey hereby enacts as follows:**

In this by-law the following words shall be defined as:

"Collector" shall mean Tax Collector of the Municipality of West Grey;

"Minister" shall mean the Minister of Finance;

"MPAC" shall mean the Municipal Property Assessment Corporation;

1. The amounts levied shall be as follows:

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

(a) the percentage prescribed by the Minister under section 317(3) of the *Municipal Act*; or,

(b) 50%, if no percentage is prescribed, of the total taxes for municipal and school purposes levied on in the year 2015.

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

(c) the percentage prescribed by the Minister under section 317(3) of the *Municipal Act*; or,

(d) 50% if no percentage is prescribed, of the total taxes for municipal and school purposes levied in the year 2015.

2. For the purposes of calculating the total amount of taxes for the year 2015 under section 1, if any taxes for municipal and school purposes were levied on a property for only part of 2015 because assessment was added to the collector's roll during 2015, 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 2015 to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.

