

THE CORPORATION OF THE TOWNSHIP OF PRINCE

BY-LAW NO. 70-4

TAXES: A by-law respecting the payment of taxes.

THE COUNCIL of the Corporation of the Township of Prince, pursuant to sections 120 and 150 of The Assessment Act, R.S.O. 1960, chapter 23, ENACTS as follows:

TAXES DEFINED

1. In this by-law "taxes" include local improvement assessments, sewer rents and rates and other rents and rates payable as taxes.

PLACE OF PAYMENT

2. All taxes payable in any year to the Corporation shall be paid into the office of the Tax Collector in the Township Office, Community Hall, Gros Cap, Prince Township, or at the office of the Tax Collector at his residence, 39 Riverside Drive, Sault Ste. Marie.

INSTALLMENTS

3. All taxes payable in any year to the Corporation shall be paid in one instalment.

PART PAYMENT

4. The Tax Collector may accept part payment from time to time on account of any taxes due and may give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under subsection 3 of section 120 of The Assessment Act in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.

PAYMENTS IN ADVANCE

5. The Tax Collector may receive in any year payments on account of taxes for that year in advance of the day that may be fixed by by-law for the payment of such taxes.
6. The Tax Collector may allow interest on taxes paid in advance of the day fixed by by-law for the payment of taxes for the year at the rate of 6 per cent per annum from the day of payment until the day fixed by by-law for the payment of such taxes.

PENALTY CHARGE

7. As a penalty for non-payment of taxes, a percentage charge of 1 per cent is hereby imposed on the first day of default in payment of taxes and on the first day of each calendar month thereafter in which default continues during the year in which the taxes are levied.

INTEREST ON TAX ARREARS

8. The Tax Collector shall add to the amount of all taxes due and unpaid interest at the rate of 1 per cent per month for each month or fraction thereof from the 31st day of December in the year in which the taxes were levied until the taxes are paid.

9. BY-LAWS REPEALED

By-law 390 is hereby repealed.

ENACTED this 30th day of April, 1970.

  
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REEVE

  
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CLERK

First reading: April 30, 1970

Second reading: April 30, 1970

Third reading: April 30, 1970