

**BY-LAW NUMBER 14-04**  
**THE CORPORATION OF THE TOWNSHIP OF CLEARVIEW**  
**2014 INTERIM TAX BYLAW**  
**A BY-LAW TO LEVY AN INTERIM TAX FOR THE YEAR 2014**

Whereas Section 317 (1) of the Municipal Act, 2001 authorizes the Council of a local municipality to pass a by-law before the adoption of the estimates of the year to levy amounts on the assessment of property in the local municipality rateable for local municipality purposes;


AND WHEREAS Section 317 (3.1) of the Municipal Act, 2001 states that the total amount raised shall not exceed fifty percent (50%) of the total amount raised for all purposes levied on the property for the previous year;

NOW THEREFORE, the Council of the Corporation of the Township of Clearview hereby enacts as follows:

1. Title  
This bylaw may be known and cited for all purposes as the "Township of Clearview 2014 Interim Tax By-law No. 14-04".
2. That an interim tax levy is hereby imposed and levied based on fifty percent (50%) of the 2013 tax levy for each property, according to the last revised assessment roll.
3. That for the purposes of calculating the total 2013 taxes if any were levied in 2013 for only part of the year because assessment was added to the assessment roll during 2013, then the amount levied shall be fifty percent (50%) of the actual amount levied for 2013.
4. That for properties that are rateable for the current year, even if the property was not rateable for the prior year, including assessment of property that is added to the assessment roll after the by-law, there shall be no interim taxes levied and the full amount for 2014 shall be applied in the final tax billing.
5. That the said interim tax levy shall become due and payable in two installments as follows:
  - a. First installment: Wednesday, March 26, 2014
  - b. Second installment: Wednesday, June 25, 2014
6. That on all taxes which remain unpaid on the due date, a penalty of one and one quarter percent (1.25%) of the taxes remaining unpaid may be levied on the first day of default and shall be levied on the first day of each calendar month thereafter in which the default continues until December 31, 2014.

7. That on all taxes levied pursuant to this by-law remaining unpaid as at December 31, 2014 interest at the then current rate shall be levied from January 1 and for each month or fraction thereof until such taxes are paid.
8. That penalties and interest added on all taxes of 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.
9. That any ratepayer on the monthly pre-authorized payment plan shall pay one-tenth of the total 2013 taxes on the last banking day of each month from January until October inclusive unless the final billing dictates an adjustment prior to November.
10. That the Treasurer mail or cause to be mailed a written or printed notice specifying the amount of taxes payable.
11. That the Treasurer be authorized to adjust the billing schedule and tax rate set out herewith, if required, in order to comply with Provincial legislation or regulations which may be received subsequent to the passing of this by-law.
12. Adoption  
That this By-Law shall come into force and take effect on the final passing thereof.

By-Law Number 14-04 read a first, second and third time and finally passed this 13<sup>th</sup> day of January, 2014.



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MAYOR



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CLERK