



**THE CORPORATION OF THE TOWN OF ESPANOLA**

**BYLAW NO. 2915/19**

**Being a Bylaw to Adopt the Estimates of all Sums  
Required During the Year and to Strike the Rates  
Of Taxation for the Year 2019**

**WHEREAS** the Municipal Act, as amended and the respective regulations (hereinafter referred to as the "Act") requires that the Council of a local municipality shall after the adoption of the estimates for the year, pass a bylaw to levy a separate tax rate on the assessment in each property class, and;

**WHEREAS** the Act requires Municipal tax rates to be established in the same proportion to tax ratios and;

**WHEREAS** the Act requires that the municipality pass a Levy Bylaw to adopt the estimates for the year 2019;

**AND WHEREAS** it is necessary that the levies found on attached Schedule A (Column 6) are to be raised by means of taxation for the year 2019;

**AND WHEREAS** the Revised Assessment Roll for 2019 upon which the 2019 taxes are to be levied is authorized by the Act;

**AND WHEREAS** the Revised Assessment of each of the classes for which it is necessary to levy rates are found on attached Schedule A (Column 1);

**THEREFORE** the Council of the Corporation of the Town of Espanola enacts as follows;

1) That Schedule A as attached forms and is to be considered as part of this bylaw.

2) That the estimates be adopted and the amounts levied as set on Schedule A and stated as follows;

Residential Education Levy  
Commercial Education Levy  
Municipal Levy

3) There shall be levied and collected upon the assessable lands, and buildings within The Corporation of the Town of Espanola, the rates as set out on Schedule A (Column 5) for the year 2019;

4) The realty and property taxes shall become due and payable **June 14<sup>th</sup>, 2019** but may be paid in **TWO INSTALLMENTS**, 50% on **July 31<sup>st</sup>, 2019** and 50% on **September 30<sup>th</sup>, 2019** provided that upon failure to make payment of one or all instalments, the whole shall become due and payable forthwith.

5) There shall be imposed a penalty for non-payment of taxes on the due date or any instalment thereof, the amount of 1.25% of the amount due on the first day of default and an additional interest of 1.25% shall be added on the first day of each calendar month thereafter on the balance remaining unpaid up to and including December 31, 2019. Pre-Authorized Payment Plan accounts in good standing are exempted from penalty.

6) The Treasurer is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.

- 7) All moneys raised, levied or collected under the authority of this bylaw shall be paid into the hands of the Treasurer of The Corporation of the Town of Espanola, to be applied and paid to such persons and in such manner as the laws of Ontario and the Bylaws or Resolutions of the Council direct.
- 8) Where a tenant of lands, owned by the Crown or in which the Crown has an interest, has been employed either within or outside the Municipality by the same employer for not less than 30 days, such employer shall pay over to the collector on demand out of wages, salaries or other remuneration due to such employee, the amount then payable for taxes under this Bylaw and any such payment shall relieve the employer from any liability to the employee for amount paid.
- 9) The Collector and Treasurer are hereby empowered to accept part payment from time to time on account for any taxes due.
- 10) This bylaw shall come into force and effect upon the date of the final reading thereof.

READ A FIRST, SECOND AND THIRD TIME AND PASSED IN OPEN COUNCIL on this 14<sup>th</sup> of May 2019.



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Jill Beer  
Mayor



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Paula Roque  
Clerk

