**CORPORATION OF THE TOWN OF NEWMARKET**

**BY-LAW NUMBER 2014-01**

A BY-LAW TO IMPOSE AN INTERIM TAX LEVY.

WHEREAS the Council of the Corporation of the Town of Newmarket has adopted estimates for the year 2014 as authorized by Section 312 of the *Municipal Act, 2001, S.O. 2001, c. 25, as amended:*

AND WHEREAS the Council of the Corporation of the Town of Newmarket wishes to impose an interim levy as authorized by the *Municipal Act, 2001, S.O. 2001, c. 25,* as amended:

AND WHEREAS section 342 of the *Municipal Act, 2001,* authorizes a council to pass by-laws for the payment of taxes by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

THEREFORE BE IT ENACTED by the Municipal Council of the Corporation of the Town of Newmarket as follows:

1. THAT the Council of the Corporation of the Town of Newmarket is hereby authorized to levy in 2014 an amount equal to fifty percent (50%) of the prior year annualized taxes on property that is rateable for local municipality purposes;

2. AND THAT taxes may be levied under this by-law on a property that is rateable for local municipality purposes for the current tax year, but which was not rateable for local municipality purposes for the prior tax year, including assessment of property that is added to the assessment roll after the by-law is passed;

3. AND THAT the Treasurer of the Corporation of the Town of Newmarket shall send to each person so taxed a printed bill specifying the amounts and due dates of taxes payable by the taxpayer;

4. AND THAT the Treasurer of the Corporation of the Town of Newmarket shall send the tax bill to the taxpayer's residence or place of business unless the taxpayer directs the Treasurer, in writing, to send the bill to another address, in which case it shall be sent to that address. This direction will continue until revoked by the taxpayer in writing;

5. AND THAT the realty taxes levied by this by-law shall be due and payable in instalments on February 20, 2014, March 20, 2014 and April 17, 2014 and be paid to the Treasurer, Town of Newmarket at the Municipal Offices, 395 Mulock Drive, Newmarket or to a financial institution to the credit of the Treasurer, Town of Newmarket;

6. AND THAT Council directs that all payments, including partial payments, shall be applied to accounts on a consistent basis;

7. AND THAT this by-law shall come into effect January 1, 2014.

ENACTED THIS 20TH DAY OF JANUARY, 2014.

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Tony Van Bynen, Mayor

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Andrew Brouwer, Town Clerk