

**THE CORPORATION OF
THE TOWNSHIP OF ARMSTRONG
BY – LAW NO. 2020-14**

**BEING A BY-LAW TO AMEND BY-LAW 2020-09 INTERIM TAX LEVY
BYLAW AND TO PROVIDE FOR A DEFFERAL OF PENALTY AND
INTEREST CHARGES FOR TAXES AND UTILITIES DURING A DECLARED
EMERGENCY**

WHEREAS Section 317 of the Municipal Act, 2001, S.O. 2001, c.25, as amended, provides that the Council of a local municipality, before the adoption of the estimates for the year under Section 290, 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 Township of Armstrong enacted By-Law 2020-09 to provide for such interim levy on the assessment of property in The Corporation of the Township of Armstrong;

AND WHEREAS the Council of the Corporation of the Township of Armstrong levies rates for municipal water, wastewater and environmental services every other month due and payable on the last day of February, April, June, August, October and December.


AND WHEREAS the impact to the taxpayers of the Township of Armstrong during the recent provincially declared emergency could be significant;

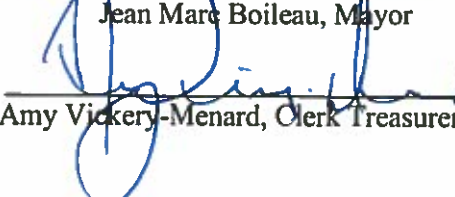
NOW THEREFORE BE IT RESOLVED THAT the Council of The Corporation of the Township of Armstrong enacts as follows:

1. **THAT** the interim tax levy installments of both March and April originally imposed by By-law 2020-09 shall be extended and become due and payable in full on the 31st day of May, 2020.
2. **THAT** the levies for municipal water, wastewater and environmental services for the month of April and June shall be extended and become due and payable in May and July respectively.
3. **THAT** non-payment of the amount on the installment due dates shall constitute default as follows:
 - a) On all taxes of the interim levy or levies for municipal water, wastewater and environmental services, which are in default on the 1st day of default, a penalty of 1.25 percent (1 ¼%) shall be added, and thereafter a penalty of 1.25 percent (1 ¼%) per month will be added on the day of each and every month that default continues, until December 31st, 2020.
 - b) On all taxes of the interim tax levy or levies for municipal water, wastewater and environmental services in default on January 1st, 2021, interest shall be added at the rate of 1.25 percent (1 ¼%) per month for each month or fraction thereof in which default continues;
 - c) All penalties and interest normally calculated monthly, for all amounts outstanding in all other years, shall be waived until the 31st day of May, 2020 and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid levies.
4. **THAT** this by-law shall come into force and effect upon the final passage thereof.

**READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS
25th DAY OF MARCH, 2020.**





Jean Marc Boileau, Mayor


Amy Vickery-Menard, Clerk Treasurer