

TOWN OF CARMAN  
BY-LAW NO. 959 ^

A BY-LAW of the Town of Carman to provide for the imposing and levying of a business tax and to set a rate, to set out the date on which such business taxes shall be payable at par in the year A.D. 1964, and to provide for the addition of penalties to taxes in arrear and to provide for the collection of business taxes in arrear.

WHEREAS, pursuant to the provisions of section 1054 of The Municipal Act, being Chapter 173 of The Revised Statutes of Manitoba, 1954, and amendments thereto, a municipality in which a business assessment has been made shall impose and levy, by by-law, a tax to be called a "business tax;"

AND WHEREAS such business assessment has been made, such assessment, according to the latest revised business assessment roll, being \$96,030;

AND WHEREAS, pursuant to the provisions of sections 1090, 1091, 1092 and 1092A of the said The Municipal Act, a town may, by by-law, provide that taxes levied for any year are to be deemed to have been imposed and to be due and payable on any day previous to the thirty-first day of October, and that on all taxes remaining unpaid after the day on which the taxes are deemed to have been imposed and to be due and payable there shall be added on the first day of each month after that day, a penalty of an amount equal to one-half of one per centum of the taxes in arrear, and that those penalties shall continue to be added until the said taxes and penalties are paid;

AND WHEREAS, pursuant to the provisions of section 947 of the said The Municipal Act, a municipality may initiate suit brought without summons for the recovery of any debt, statutory or otherwise;

AND WHEREAS it is deemed expedient and in the best interest of the Town of Carman to impose and levy a rate of business tax and to set a date on which such taxes are to be deemed to have been imposed and to be due and payable, and to provide for the imposing of penalties on all such taxes in arrear;

NOW THEREFORE the council of The Town of Carman, in regular session assembled, enacts as follows:

- (1) That a business tax be imposed in the year A.D. 1964.
- (2) That the business tax rate for the year A.D. 1964 be eight (8) per centum of the business rental value as shown in the latest revised assessment roll of The Town of Carman.
- (3) That such taxes are to be deemed to have been imposed and to be due and payable at par on the thirty-first day of May, A.D. 1964.
- (4) That to all taxes remaining unpaid after the last day of May, A.D. 1964, there shall be added on the first day of each month after that day, a penalty of an amount equal to one-half of one per centum of the taxes in arrear, and that those penalties shall continue to be added until the said taxes and penalties are paid.

(5) That action may be taken under the remedies provided in section 947 of the said The Municipal Act by initiating suit brought without summons for the recovery of all business taxes in arrear on the last day of July, A.D. 1964.

DONE AND PASSED, in council assembled, this twenty-third day of April, A.D. 1964.

L. R. Skelton  
Mayor

D. L. Lonsky  
Secretary-Treasurer