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**POLICY #56**  
**INTERIM TAX BILLING POLICY**

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1. This policy is entitled the “Interim Tax Billing Policy”.
2. In this policy the term “Treasurer” means the Treasurer of the Municipality of the District of Barrington.
3. Pursuant to Section 112 of the Municipal Government Act, the Treasurer of the Municipality of the District of Barrington will issue tax bills twice per year.
4. The first tax bill will be the interim bill and will be mailed on or about April 1<sup>st</sup> of each year. Interest will begin on May 15<sup>th</sup>. The Interim tax bill will be 50% of a calculation based on current year’s taxable assessment and the last tax rate set by Council. The interim tax bill will also include 50% of the previous year’s sewer service charge.
5. Local Improvement Charges, such as paving charges, will not be included in the interim bill. Total local improvement charges due will be included in official tax bill sent out in October.
6. The second tax bill will be based on the current year’s assessment, tax rate, area rates, sewer service charge, etc. This bill will be mailed on or about October 1<sup>st</sup>, and interest will begin on November 15<sup>th</sup>. The second tax bill will be the official tax bill for the year and will include payments made as a result of the interim bill issued in April and any other payments, adjustments, and charges.
7. The tax rate will continue to be set during the Annual Council Meeting and all rates and taxes will be entered into the computer at that time allowing taxpayers to pay their account in full if they so wish prior to the second tax billing for the year.

Adopted by Council May 26, 2008.  
Amended February 8, 2010.