



**MUNICIPALITY OF THE COUNTY OF PICTOU  
INTERIM TAX BILLING**

In accordance with Section 112 of the Municipal Government Act, being Chapter 18 of the Revised Statutes of Nova Scotia, 1998, the Municipal Council for the Municipality of the County of Pictou hereby enacts a policy with respect to interim tax billing as follows:

1. The Municipal Council for the Municipality of the County of Pictou hereby provides for the payment of taxes by installment before the annual tax rates are set.
2. The installment shall be payable by the person assessed for the property for the current fiscal year.
3. The amount of the installment shall be calculated equivalent to 50% of the—taxes levied for the property for previous fiscal year.
4. The installment shall be due and payable on the 15<sup>th</sup> day of June, annually. Should the 15<sup>th</sup> day of June fall upon a Saturday or Sunday the due date shall be set by the Municipal Treasurer, nor more than 5 business days after the 15<sup>th</sup> day of June.
5. The amount of each installment shall bear interest, beginning on the date on which it falls due, at the same rate of interest determined for overdue taxes as detailed in Council's Policy on Interest Rates.
6. The Installment payment shall be applied in part payment of the taxes on that property for the current fiscal year.

**REPEAL**

All former policies and/or practices with respect to interim tax billing are hereby repealed.