

MUNICIPALITY OF NORTH MIDDLESEX

BY-LAW # 36 OF 2008

Being a by-law for the adoption of the 2008 levy, and to further provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2008.

WHEREAS Section 290 (1) of Ontario's Municipal Act requires the preparation and adoption of estimates of all sums required during the year and;

WHEREAS Section 312 (2) of Ontario's Municipal Act, Chapter M.25, S.O. 2001, as amended by 2002, c. 8, Sch. 1, s. 17; 2002, c. 17, Sch. A provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

WHEREAS Sections 312 (6) of the said Act require tax rates to be established in the same proportion to tax ratios, and;

WHEREAS the Corporation of the County of Middlesex passed By-law #6062 being a By-law to establish Tax Ratios and Tax Reductions for the whole of the County and By-law #6061 being a By-law to adopt the 2008 estimates of the County of Middlesex and By-law #6070 being a By-law to provide tax capping options for the 2008 property tax year; and

WHEREAS the Province of Ontario has enacted regulations 103/08 being regulations to amend O. Reg. 400/98. This regulation establishing tax rates for school purposes for the year 2008; and regulation 105/08 that deals with levy restrictions for prescribed classes of property.

NOW THEREFORE the Council of the Corporation of the Municipality of North Middlesex hereby ENACTS AS FOLLOWS:

1. That the 2008 levy for own purposes has been set at \$ 3,900,000.00 Attached hereto as Schedule "A", forming part of this by-law.
2. THAT the tax rates for all purposes, attached hereto as Schedule "B", forming part of this by-law are as follows:
  - a) THAT a tax rate of 0.00770657 is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
  - b) THAT a tax rate of 0.00882325 is hereby adopted to be applied against the whole of the assessment for real property in the commercial class.
  - c) THAT a tax rate of 0.01344874 is hereby adopted to be applied against the whole of the assessment for real property in the industrial class.
  - d) THAT a tax rate of 0.00192664 is hereby adopted to be applied against the whole of the assessment for real property in the farmland class.
  - e) THAT a tax rate of 0.00192664 is hereby adopted to be applied against the whole of the assessment for real property in the managed forest class.

- f) THAT a tax rate of 0.00813429 is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
3.
    - a) THAT the reduction in the tax rate for commercial vacant land is established at 30% (Upper-tier determination)
    - b) THAT the reduction in the tax rate for industrial vacant land is established at 35% (Upper tier determination)
  4. THAT there shall be levied and collected such other rates and/or Special Area rates, pursuant to the Municipal Act and the Municipal Drainage Act.
  5.
    - a) i) THAT every owner shall be taxed according to the tax rates in this by-law and all other related rates and charges, payable as taxes included in the tax roll for the year 2008 less any amounts levied under Interim tax by-law # 5 of 2008 and the balance shall be payable upon the following dates:

50% thereof on the 22<sup>nd</sup> day of August, 2008  
50% thereof on the 28<sup>th</sup> day of November, 2008
    - ii) THAT all commercial and industrial taxes and all other related rates and charges, payable as taxes included in the tax roll for the year 2008 less any amounts levied under Interim tax by-law # 5 of 2008 and the balance shall be payable upon the following dates:

50% thereof on the 22<sup>nd</sup> day of August, 2008  
50% thereof on the 28<sup>th</sup> day of November, 2008
    - b) On all taxes of the levy, which are in default on the 1<sup>st</sup> day of the month following, a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the 1<sup>st</sup> day of each and every month the default continues, until December 31<sup>st</sup>, 2008.
    - c) On all taxes in default on January 1<sup>st</sup>, 2008, interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in, which the default continues.
    - d) Penalties and interest added in default shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
  6. In accordance with the Municipal Act, S.O. 2001 c. 25, s. 354 (2); c. 17, Sch. A, s. 61, and the Assessment Act, Chapter A. 31, Sections 37 (6) (7), R.S.O., 1990, the Treasurer may strike from the roll, taxes that by reason of a decision under Section 357 or 358, or of a decision of a judge of any court are uncollectible and/or refund any overpayments received.
  7.
    - a) The treasurer may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
    - b) THAT taxes are payable at the Municipality of North Middlesex office, 229 Parkhill Main St., Parkhill or at the Satellite Office, 146 Ailsa Craig Main St., Ailsa Craig.

8. NOTWITHSTANDING the provisions of this by-law providing for payment of taxes or installments thereof without an additional percentage charge on or before the dates hereof set forth, all taxes for the year 2008, including local improvement rates and other rates payable as taxes, shall be deemed to have been imposed and to be due on and from the first day of January, 2008.
9. THAT nothing herein contained shall prevent the Treasurer or his designate from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the Statutes and by-laws governing the collection of taxes.
10. IN the event of conflict between the provisions of this by-law and any other by-law, the provisions of this by-law prevail.
11. THAT this by-law shall come into force and take effect on the date of its final passage by Council.

READ a first and second time this 26<sup>th</sup> day of May, 2008.

READ a third time and finally passed this 26<sup>th</sup> day of May, 2008.

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MAYOR

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ADMINISTRATOR CLERK