

1 MUNICIPALITY OF MARMORA AND LAKE
BYLAW NUMBER 2010-18

Being A By-law To Levy And Collect Taxes For Municipal, County And Education Purposes For The Year 2010, To Impose A Penalty Charge For Non-Payment Of Taxes in 2010 And To Provide For Interest To Be Added To Tax Arrears

WHEREAS subsection 290 of the Municipal Act, 2001 as amended (the “Act”), provides for a local municipality in each year to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, and amounts required for any board, commission or other body; and

WHEREAS subsection 312(2) of the Act provides that for the purposes of raising the general local municipal levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class in the local municipality ratable for local municipality purposes; and

WHEREAS SECTION 342 (1) of the Act stipulates municipalities may pass by-laws providing for the payment of taxes in one amount or by installments and the date or dates in the year for which the taxes are due; and

WHEREAS Council approved the 2010 budget which provides for a 2010 municipal tax levy of \$ 2,402,100.00, at a meeting held on May 04, 2010, as part of the regular Council meeting; and

WHEREAS Education and County rates have been established for 2010; and

WHEREAS section 345 of the Act states Municipalities may pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date and interest charges, not to exceed 1.25% each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes; and

WHEREAS section 347 of the Act sets out procedures for allocation of payments; and

WHEREAS section 345(6) of the Act states a local municipality shall pay interest at the same rate and in the same manner as interest is paid under subsection 257.11(4) of the Education Act on overpayments arising as a result of, and error of a municipality, certain changes under the Assessment Act and property class changes;

AND WHEREAS it is now desirable to issue final 2010 tax bills for all property classes taking in to account all of the above:

AND WHEREAS the Assessment Roll made in the year 2009 and upon which the 2010 taxes are to be levied was finally revised by the Assessment Review Board;

AND WHEREAS Council has adopted a policy which provides that taxes will be collected in four installments for 2010;

AND WHEREAS Council has adopted a policy which provides a charge for the collection of garbage in certain areas within the Municipality.

Now Therefore the Council Of The Corporation of Marmora and Lake Enacts As Follows:

1. That there shall be levied and collected upon ratable property in the Municipality the 2010 tax rates for Municipal, County and Education purposes as set out in Schedule A to this by-law.
2. That the rate to be levied to cover the water and sewer charges in urban areas shall be as laid out in By-law 2010-19.
3. THAT the rate to be levied to defray the expense of hydro for streetlights in Riverside Pines shall be a charge on the tax bill of \$10.00 per year for each roll number whether vacant or occupied with no more than one vacant roll number charge per ratepayer.
4. THAT the rate levied to defray the expense of door to door collection of garbage in defined areas that the contractor services, shall be a charge on the tax bill of \$35.00 for each roll number whether vacant or occupies with no more than one vacant roll number charge per ratepayer.
5. THAT the capital levy rate for 2010 shall be \$30.00 per tax bill applied to all properties with a taxable assessment, to be used exclusively to fund capital projects and in 2010 be applied to the cost of a new tandem dump plow truck.
6. THAT the rate to be levied to defray the expense of upgrading private roads, to be a charge on the tax bill being the cost of the roads divided by the number of residents on the roads for Fidlars Glen (\$100 per resident until after 2018).
7. THAT 50% of the previous year's taxes was collected on the interim tax bills, and 50% of the remaining amount of taxes, special charges for garbage collection, streetlights and all other charges, shall become due and payable on August 31, 2010, and the balance shall become due and payable on October 29, 2010.
8. THAT to all taxes and special rates due and unpaid on the dates as hereinbefore set forth, there shall be added a penalty of 1.25% on the first day of default and on the first day of each calendar month thereafter until the 31st day of December, 2010.

9. THAT to all taxes and special rates due and unpaid there shall be added interest at the rate of 1.25% from the 31st day of December, 2010, and on the first day of each calendar month thereafter until all the taxes and special rates are paid.
10. The Treasurer and/or Tax and Treasury Administrator is hereby authorized to mail or cause to be mailed the notice of taxes and rate due to the address of residence or place of business of the person to whom such notice is required to be given.
11. All taxes and special rates shall be paid into the office of the Treasurer and/or Tax and Treasury Administrator.
12. The Treasurer and/or Tax and Treasury Administrator is hereby empowered to accept part payment from time to time on account of any taxes or rates due.
13. This by-law shall come into force and take effect immediately on the passing thereof.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS
04TH DAY OF May, 2010

Reeve

Municipal Clerk