

The Corporation of the Township of Whitewater Region

By-law Number 18-05-1070

Being a by-law to provide for the adoption of 2018 Tax Rates, Special Area Rates (Street Light) and to further provide for penalty and interest in default of payment

Whereas, Section 290 of *The Municipal Act, 2001 S.O. 2001 c.25*, provides that the Council of a local municipality shall adopt estimates for the year and pass a by-law to levy a separate tax rate on the assessment in each property class; and

Whereas, Section 307 and 308 require tax rates to be established in the same proportion of tax ratios with exceptions; and

Whereas, the 2018 budget for municipal purposes is hereby adopted at \$11,476,167.00 with \$4,984,619 raised from the whole of the rateable property according to the last revised assessment roll of the Township; and

Whereas, the County of Renfrew has passed by-laws to establish the County tax rates and to adopt optional tools for purposes of administering limits for the Commercial, Industrial and Multi-Residential Property Classes and these tax rates are included on Schedule "A" to this by-Law; and

Whereas, the Provincial Government through Regulation 400/98 as amended has established the tax rates for school purposes and these tax rates are included on Schedule "A" to this by-law; and

Whereas, Section 345(1)(2)(3) provide for penalties for non-payment of taxes and interest on tax arrears;

Now therefore Council of the Corporation of the Township of Whitewater Region enacts as follows:

1. That for the year 2018, the tax rates shown on Schedule "A" to this by-law shall be levied upon the whole of the assessment in each property class shown on Schedule "A" to this by-law.
2. That for the year 2018, the tax rates shown on Schedule "B" to this by-law shall be levied upon the whole of the assessment in each property class identified on By-law 01-08-41 for Street Light purposes.
3. That for payments in lieu of taxes due to the Township, the actual amount due shall be based on the assessment roll and the tax rates for the year 2018.
4. That any amounts levied by the interim levy shall be deducted from the amounts levied by this by-law.
5. That every owner of rateable property in the Township of Whitewater Region shall be taxed according to the tax rates on Schedule "A" of this by-law, and such taxes shall become due and payable in two installments as follows, the first installment being 50% of the final levy shall become due and payable on the 31st day of August, 2018 and the balance of the final levy rounded to the whole dollar shall become due and payable on the 31st day of October, 2018 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default.

6. That on all taxes of the levy, which are in default a penalty of (1¼) one and one quarter per cent shall be added on the 1st day of each and every month the default continues, until December 31st, 2018.
7. That on all taxes in default on January 1st, 2019, interest of (1¼) one and one quarter per cent shall be added on the 1st day of each and every month the default continues.
8. That penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
9. That the collector 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.
10. That taxes are payable at the Township of Whitewater Region, Box 40, 44 Main Street, Cobden, Ontario or at the Bank of Nova Scotia, Pembroke, Beachburg, Cobden, through telebanking with all major banks or Pre-Authorized Payment arranged through the Township of Whitewater Region.
11. That Schedule "A" and Schedule "B" attached hereto shall form a part of this by-law.
12. That By-laws 17-08-988 is hereby repealed.
13. This by-law shall come into force and take effect upon the date of the passage of the County of Renfrew by-laws to establish the County tax rates and to adopt optional tools for purposes of administering limits for the Commercial, Industrial and Multi-Residential Property Classes.

Read a first, second and third time and finally passed this 30th day of May, 2018.

Hal Johnson, Mayor

Robert H.A. Tremblay, Clerk

Schedule "A" to By-Law 18-05-1070

**TAX RATES FOR YEAR 2018
TOWNSHIP OF WHITEWATER REGION**

PROPERTY CLASS		WHITEWATER REGION TAX RATE	RENFREW COUNTY TAX RATE	EDUCATION TAX RATE	TOTAL 2018 TAX RATE
Residential/Farm	RT	0.00587948	0.00362193	0.00170000	0.01120141
New Multi-Residential	NT	0.00587948	0.00362193	0.00170000	0.01120141
Multi-Residential	MT	0.01142735	0.00703957	0.00170000	0.02016692
Commercial (Occupied)	CT	0.01066950	0.00657271	0.01340000	0.03064221
Commercial (Vacant Units/Excess Land)	CU	0.00746864	0.00460090	0.00763000	0.02144954
Commercial (New Vacant Units/Excess Land)	XU	0.00746864	0.00460090	0.00763000	0.02144954
Commercial (Vacant Land)	CX	0.00746864	0.00460090	0.00938000	0.02144954
Commercial (New Construction)	XT	0.01066950	0.00657271	0.01090000	0.02814221
Industrial (Occupied)	IT	0.01679562	0.01028739	0.01340000	0.04048301
Industrial (Vacant Units/Excess Land)	IU	0.01091715	0.00668680	0.00871000	0.02631395
Industrial (Vacant Land)	IX	0.01091715	0.00668680	0.00871000	0.02631395
Industrial (New Construction)	JT	0.01679562	0.01028739	0.01090000	0.03798301
Large Industrial (Occupied)	LT	0.02095372	0.01283425	0.01340000	0.04718797
Large Industrial (Vacant Units/Excess Land)	LU	0.01361992	0.00834226	0.00871000	0.03067218
Landfill	HF	0.00902300	0.00555842	0.01093561	0.02551703
Pipeline	PT	0.00783617	0.00482730	0.01090000	0.02356347
Farmlands	FT	0.00146987	0.00090548	0.00042500	0.00280035
Managed Forest	TT	0.00146987	0.00090548	0.00042500	0.00280035

Schedule "B" to By-Law 18-05-1070

**STREET LIGHT
AREA RATES FOR YEAR 2018
TOWNSHIP OF WHITEWATER REGION**

PROPERTY CLASS		BEACHBURG B59	COBDEN C51	FORESTERS FALLS F49	HALEY STATION H49	HALEY TOWNSITE THS & SST	LAPASSE L58	SPRINGFIELD DRIVE S49	WESTMEATH W58
Residential/Farm	RT	0.00021329	0.00032542	0.00054099	0.00150688	0.00052839	0.00045951	0.00024323	0.00047984
New Multi-Residential	NT	0.00021329	0.00032542	0.00054099	0.00150688	0.00052839	0.00045951	0.00024323	0.00047984
Multi-Residential	MT	0.00041455	0.00063249	0.00105147	0.00292877	0.00102698	0.00089310	0.00047274	0.00093262
Commercial (Occupied)	CT	0.00038706	0.00059054	0.00098173	0.00273454	0.00095887	0.00083387	0.00044139	0.00087077
Commercial (Vacant Units/Excess Land)	CU	0.00027094	0.00041338	0.00068721	0.00191417	0.00067121	0.00058371	0.00030897	0.00060954
Commercial (Vacant Land)	CX	0.00027094	0.00041338	0.00068721	0.00191417	0.00067121	0.00058371	0.00030897	0.00060954
Commercial (New Construction)	XT	0.00038706	0.00059054	0.00098173	0.00273454	0.00095887	0.00089310	0.00044139	0.00087077
Industrial (Occupied)	IT	0.00061469	0.00093784	0.00155910	0.00434272	0.00152278	0.00132428	0.00070097	0.00138287
Industrial (Vacant Units/Excess Land)	IU	0.00039955	0.00060959	0.00101341	0.00282277	0.00098981	0.00086078	0.00045563	0.00089886
Industrial (Vacant Land)	IX	0.00039955	0.00060959	0.00101341	0.00282277	0.00098981	0.00086078	0.00045563	0.00089886
Industrial (New Construction)	JT	0.00061469	0.00093787	0.00155910	0.00434272	0.00152278	0.00132428	0.00070097	0.00138287
Large Industrial (Occupied)	LT	0.00076687	0.00117002	0.00194508	0.00541785	0.00189978	0.00165213	0.00087451	0.00172522
Large Industrial (Vacant Units/Excess Land)	LU	0.00049846	0.00076051	0.00126430	0.00352161	0.00123486	0.00107388	0.00056843	0.00112139
Landfill	HF	0.00032733	0.00049941	0.00083024	0.00231255	0.00081090	0.00070519	0.00037328	0.00073639
Pipeline	PT	0.00028427	0.00043372	0.00072103	0.00200837	0.00070424	0.00061243	0.00032418	0.00063953
Farmlands	FT	0.00005332	0.00008136	0.00013525	0.00037672	0.00013210	0.00011488	0.00006081	0.00011996
Managed Forest	TT	0.00005332	0.00008136	0.00013525	0.00037672	0.00013210	0.00011488	0.00006081	0.00011996