

**THE CORPORATION OF  
THE TOWNSHIP OF WHITEWATER REGION**

**BY-LAW # 07-08-302**

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**BEING a By-law to provide for the approval of the 2007 Budget, adoption of 2007 Tax Rates, Special Area Rates (Street Light) and to further provide for penalty and interest in default of payment thereof.**

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**WHEREAS** Section 290 of The Municipal Act, Chapter M. 45, R.S.O. 2001, provides that the Council of a local municipality shall adopt estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

**WHEREAS** Section 307 and 308 of the said Act requires tax rates to be established in the same proportion of tax ratios with exceptions, and;

**WHEREAS** the 2007 Budget for Municipal purposes is hereby adopted at \$5,069,864.00 with \$2,174,692.00 to be raised from the whole of the rateable property according to the last revised assessment roll of the Township and;

**WHEREAS** The Upper Tier (County of Renfrew) has passed By-Laws No. 31-07, 32-07, 33-07, 34-07, and 35-07 to establish the County tax rate and education tax rates for commercial, industrial and pipeline property classes 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 on Residential and Farm, Multi Residential, Farmlands, Managed Forest and Pipeline property classes 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;

**AND WHEREAS** Section 343(4) and (5) as amended allows for billing of a class of real property separately from other classes of real property for the year 2007 and for the issuing of separate bills for separate classes of real property for 2007;

**NOW THEREFORE** the Council of the Corporation of the Township of Whitewater Region hereby enacts as follows:

1. For the year 2007, 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. For the year 2007, the tax rates shown on Schedule "B" to this Bylaw 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. For the year 2007, the tax rates include a calculation to apply a municipal budgeting tax increase to the Industrial and Large Industrial classes equal to 50% of any tax rate increase levied to the residential class.
4. 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 2007.
5. Any amounts levied by the interim levy By-law for 2007 shall be deducted from the amounts levied by this By-law.

6. 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 for rateable properties in the Residential and Farm Class (RT), Farmland Class (FT), Managed Forest Class (TT) and Pipeline Property class (PT) such tax shall become due and payable in two installments as follows, the final levy rounded upwards to the next whole dollar shall become due and payable on the 31<sup>st</sup> day of July, 2007 and the balance of the final levy shall become due and payable on the 28<sup>th</sup> day of September, 2007 and non-payment of the amount, as noted, on the dates stated in accordance with this section shall constitute default, and that for every owner of rateable properties in the Commercial Occupied Class (CT), Commercial Vacant Unit/Excess Land Class (CU), Commercial Vacant Land Class (CX), Multi-Residential (MT), Industrial Occupied Class (IT), Industrial Vacant Unit/Excess Land Class (IU), Industrial Vacant Land Class (IX), Large Industrial Occupied Class (LT), Large Industrial Vacant Unit/Excess Land Class (LU) and Large Industrial Vacant Land Class (LX) such tax shall become due and payable in two installments as follows, the final levy rounded upwards to the next whole dollar shall become due and payable on the 31<sup>st</sup> day of August, 2007 and the balance of the final levy shall become due and payable on the 31<sup>st</sup> day of October, 2007 and non payment of the amount, as noted on the dates stated in accordance with this section shall constitute default.
7. 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 1<sup>st</sup> day of each and every month the default continues, until December 31<sup>st</sup>, 2007.
8. On all taxes in default on January 1<sup>st</sup>, 2008, interest of (1¼) one and one quarter per cent shall be added on the 1<sup>st</sup> day of each and every month the default continues.
9. 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.
10. 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.
11. 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.
12. Schedule "A" and Schedule "B" attached hereto shall form a part of this By-law.
13. That By-Law # 07-06-295 is hereby rescinded.

Read a **FIRST** and **SECOND** time this 1<sup>st</sup> day of August, 2007

Read a **THIRD** time and **FINALLY** passed this 1<sup>st</sup> day of August, 2007

  
MAYOR

  
CAO/Clerk

Schedule "A"

**TAX RATES FOR YEAR 2007  
TOWNSHIP OF WHITEWATER REGION**

PROPERTY CLASS		WHITEWATER REGION TAX RATE	RENFREW COUNTY TAX RATE	EDUCATION TAX RATE	TOTAL 2007 TAX RATE
Residential/Farm	RT	0.00476298	0.00453873	0.00264000	0.01194171
Multi-Residential	MT	0.00925733	0.00882148	0.00264000	0.02071881
Commercial (Occupied)	CT	0.00864338	0.00823644	0.01797244	0.03485226
Commercial (Vacant Units/Excess Land)	CU	0.00605037	0.00576551	0.01258071	0.024396588
Commercial (Vacant Land)	CX	0.00605037	0.00576551	0.01258071	0.024396588
Industrial (Occupied)	IT	0.01403645	0.01342847	0.02590981	0.05337473
Industrial (Vacant Units/Excess Land)	IU	0.00912369	0.00872851	0.01684138	0.034693575
Industrial (Vacant Land)	IX	0.00912369	0.00872851	0.01684138	0.034693575
Large Industrial (Occupied)	LT	0.01751146	0.01675296	0.03232431	0.06658873
Large Industrial (Vacant Units/Excess Land)	LU	0.01138238	0.01088942	0.0210108	0.043282604
Pipeline	PT	0.0063481	0.00604922	0.01426809	0.02666541
Farmlands	FT	0.00119074	0.00113468	0.00066000	0.00298542
Managed Forest	TT	0.00119074	0.00113468	0.00066000	0.00298542

**STREET LIGHT  
AREA RATES FOR YEAR 2007  
TOWNSHIP OF WHITEWATER REGION**

<b>PROPERTY CLASS</b>		<b>BEACHBURG B59</b>	<b>COBDEN C51</b>	<b>FORESTERS FALLS F49</b>	<b>HALEY STATION H49</b>	<b>HALEY TOWNSITE THS &amp; SST</b>	<b>LaPASSE L58</b>	<b>SPRINGFIELD DRIVE S49</b>	<b>WESTMEATH W58</b>
Residential/Farm	RT	0.00029854	0.00052239	0.00088283	0.00176557	0.00113450	0.00074403	0.00045839	0.00044413
Multi-Residential	MT	0.00058024	0.00101531	0.00171587	0.00343155	0.00220502	0.00144610	0.00089092	0.00086320
Commerical (Occupied)	CT	0.00054176	0.00094798	0.00160207	0.00320397	0.00205878	0.00135019	0.00083184	0.00080595
Commercial (Vacant Units/Excess Land)	CU	0.00037923	0.00066359	0.00112145	0.00224278	0.00144115	0.00094514	0.00058229	0.00056417
Commercial (Vacant Land)	CX	0.00037923	0.00066359	0.00112145	0.00224278	0.00144115	0.00094514	0.00058229	0.00056417
Industrial (Occupied)	IT	0.00083495	0.00156751	0.00264906	0.00529785	0.00340424	0.00223258	0.00137546	0.00133266
Industrial (Vacant Units/Excess Land)	IU	0.00054272	0.00101888	0.00172189	0.00344360	0.00221276	0.00145118	0.00089405	0.00086623
Industrial (Vacant Land)	IX	0.00054272	0.00101888	0.00172189	0.00344360	0.00221276	0.00145118	0.00089405	0.00086623
Large Industrial (Occupied)	LT	0.00104166	0.00195557	0.00330489	0.00660944	0.00424703	0.00278530	0.00171599	0.00166259
Large Industrial (Vacant Units/Excess Land)	LU	0.00067708	0.00127112	0.00214818	0.00429613	0.00276057	0.00181044	0.00111539	0.00108069
Pipeline	PT	0.00039790	0.00069624	0.00117664	0.00235315	0.00151206	0.00099165	0.00061094	0.00059193
Farmlands	FT	0.00007464	0.00013060	0.00022071	0.00044139	0.00028363	0.00018601	0.00011460	0.00011103
Managed Forest	TT	0.00007464	0.00013060	0.00022071	0.00044139	0.00028363	0.00018601	0.00011460	0.00011103