

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

BY-LAW # 08-06-344

BEING a By-law to provide for the approval of the 2008 Budget, adoption of 2008 Tax Rates, Special Area Rates (Street Light) and to further provide for penalty and interest in default of payment thereof.

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 2008 Budget for Municipal purposes is hereby adopted at \$6,995,522.00 with \$2,259,163.00 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. 52-08, 53-08, 54-08, 55-08, and 56-08 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 2008 and for the issuing of separate bills for separate classes of real property for 2008;


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

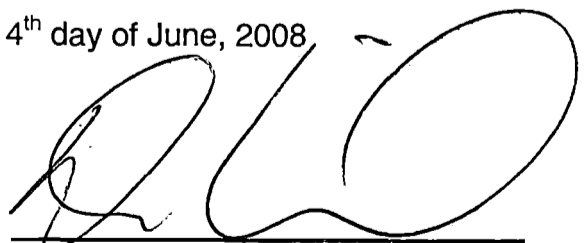
1. For the year 2008, the tax rates shown on Schedule "A" to this By-law shall be levied upon the whole of the assessment in each property class shown on Schedule "A" to this By-law.
2. For the year 2008, the tax rates shown on Schedule "B" to this Bylaw shall be levied upon the whole of the assessment in each property class identified on By-law 01-08-41 for Street Light purposes.
3. For the year 2008, 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 2008.
5. Any amounts levied by the interim levy By-law for 2008 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 31st day of July, 2008 and the balance of the final levy shall become due and payable on the 30th day of September, 2008 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 29th day of August, 2008 and the balance of the final levy shall become due and payable on the 31st day of October, 2008 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 1st day of each and every month the default continues, until December 31st, 2008.
8. On all taxes in default on January 1st, 2009, interest of (1¼) one and one quarter per cent shall be added on the 1st 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.

Read a **FIRST** and **SECOND** time this 4th day of June, 2008

Read a **THIRD** time and **FINALLY** passed this 4th day of June, 2008


MAYOR


CAO/Clerk

Schedule "A"

TAX RATES FOR YEAR 2008 TOWNSHIP OF WHITEWATER REGION					
PROPERTY CLASS		WHITEWATER REGION TAX RATE	RENFREW COUNTY TAX RATE	EDUCATION TAX RATE	TOTAL 2008 TAX RATE
Residential/Farm	RT	0.00490723	0.00458997	0.00264000	0.01213720
Multi-Residential	MT	0.00953769	0.00892106	0.00264000	0.02109875
Commercial (Occupied)	CT	0.00890515	0.00832941	0.01793299	0.03516755
Commercial (Vacant Units/Excess Land)	CU	0.00623360	0.00583059	0.01255309	0.02461728
Commercial (Vacant Land)	CX	0.00623360	0.00583059	0.01255309	0.02461728
Industrial (Occupied)	IT	0.01439138	0.01360479	0.02590981	0.05390598
Industrial (Vacant Units/Excess Land)	IU	0.00935440	0.00884311	0.01684138	0.03503889
Industrial (Vacant Land)	IX	0.00935440	0.00884311	0.01684138	0.03503889
Large Industrial (Occupied)	LT	0.01795426	0.01697294	0.03232432	0.06725152
Large Industrial (Vacant Units/Excess Land)	LU	0.01167027	0.01103241	0.02101081	0.04371349
Pipeline	PT	0.00654035	0.00611751	0.01426809	0.02692595
Farmlands	FT	0.00122681	0.00114749	0.00066000	0.00303430
Managed Forest	TT	0.00122681	0.00114749	0.00066000	0.00303430

Schedule "B"

**STREET LIGHT
AREA RATES FOR YEAR 2008
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	0.00032678	0.00061469	0.00118284	0.00176622	0.00163872	0.00059523	0.00035267	0.00037419
Multi-Residential	MT	0.00063512	0.00119471	0.00229898	0.00343282	0.00318502	0.00115688	0.00068544	0.00072728
Commerical (Occupied)	CT	0.00059300	0.00111547	0.00214651	0.00320515	0.00297379	0.00108016	0.00063998	0.00067905
Commercial (Vacant Units/Excess Land)	CU	0.00041510	0.00078083	0.00150256	0.00224361	0.00208166	0.00075611	0.00044799	0.00047533
Commercial (Vacant Land)	CX	0.00041510	0.00078083	0.00150256	0.00224361	0.00208166	0.00075611	0.00044799	0.00047533
Industrial (Occupied)	IT	0.00097417	0.00183247	0.00352624	0.00526535	0.00488528	0.00177446	0.00105135	0.00111553
Industrial (Vacant Units/Excess Land)	IU	0.00063321	0.00119111	0.00229205	0.00342248	0.00317543	0.00115340	0.00068338	0.00072509
Industrial (Vacant Land)	IX	0.00063321	0.00119111	0.00229205	0.00342248	0.00317543	0.00115340	0.00068338	0.00072509
Large Industrial (Occupied)	LT	0.00121535	0.00228614	0.00439923	0.00656890	0.00609473	0.00221376	0.00131163	0.00139170
Large Industrial (Vacant Units/Excess Land)	LU	0.00078998	0.00148599	0.00285950	0.00426979	0.00396158	0.00143894	0.00085256	0.00090460
Pipeline	PT	0.00043553	0.00081925	0.00157650	0.00235401	0.00218409	0.00079332	0.00047003	0.00049873
Farmlands	FT	0.00008169	0.00015367	0.00029571	0.00044155	0.00040968	0.00014881	0.00008817	0.00009355
Managed Forest	TT	0.00008169	0.00015367	0.00029571	0.00044155	0.00040968	0.00014881	0.00008817	0.00009355